Office of Missouri State Auditor

Audit Reports – 2022

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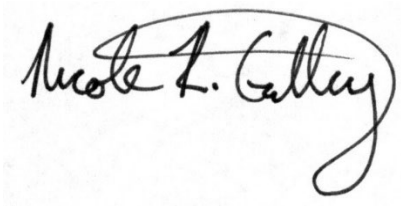
NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Hickory County, Missouri

The Office of the State Auditor contracted for an audit of Hickory County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, CPAs and Business Advisors, is attached.



Nicole R. Galloway, CPA
State Auditor

December 2022
Report No. 2022-135

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Hickory County

2021-001	The county periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An amended budget should be prepared and approved as necessary to comply with statutes.

The County of Hickory
Hermitage, Missouri
Independent Auditor's Report and Financial Statements
For the year ended December 31, 2021

Stopp&VanHoy
CPAs and Business Advisors

The County of Hickory
Hermitage, Missouri
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Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

Independent Auditor's Report

To the County Commission and
Officeholders of Hickory County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Hickory County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Hickory County, Missouri's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Hickory County, Missouri as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Hickory County, Missouri as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hickory County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Hickory County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hickory County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

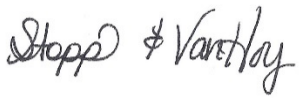
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hickory County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hickory County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated December 13, 2022 on our consideration of Hickory County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hickory County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri
December 13, 2022

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

Fund	Cash and Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021
General Revenue	$ 1,096,166	$ 1,686,619	$ 1,432,436	$ 1,350,349
Special Road and Bridge	46,872	1,594,132	1,187,401	453,603
Assessment	72,533	175,516	174,123	73,926
Law Enforcement Training	906	560	-	1,466
Prosecuting Attorney Training	1,823	718	-	2,541
Recorder's User Fee	9,391	10,180	7,181	12,390
Prosecuting Attorney Administrative Handling Cost	16,232	1,016	75	17,173
Children's Special Trust	836	817	-	1,653
Law Enforcement Post Commission	1,008	500	-	1,508
Sheriff's Special	18,062	6,686	3,511	21,237
Election Services	4,444	1,877	2,495	3,826
Collector's Tax Maintenance	44,878	13,666	11,857	46,687
Capital Projects	610,848	5,136	-	615,984
Sheriff Revolving	11,223	9,064	3,575	16,712
Law Enforcement Restitution	39,686	8,934	7,900	40,720
Inmate Security	39,756	14,597	4,962	49,391
Law Enforcement Sales Tax	155,379	854,392	745,997	263,774
911 Service	9,480	8,801	-	18,281
Veterans Memorial	10,890	2,644	5,049	8,485
John Sally Trust	65,591	623	-	66,214
CARES Act/ARPA Grant	152,288	929,922	236,211	845,999
Total	$ 2,408,292	$ 5,326,400	$ 3,822,773	$ 3,911,919

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	General Revenue Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 238,000	$ 262,991
Sales Taxes	879,000	972,382
Intergovernmental	216,121	203,000
Charges for Services	164,700	196,221
Interest	7,500	11,685
Other Receipts	40,110	34,980
Transfers In	5,360	5,360
Total Receipts	1,550,791	1,686,619
Disbursements		
County Commission	87,000	86,588
County Clerk	82,162	79,032
Elections	41,240	38,121
Building and Grounds	219,000	156,337
Employee Fringe Benefits	90,500	78,933
Treasurer	45,012	42,564
Collector	96,962	93,853
Recorder of Deeds	61,762	56,293
Circuit Clerk	6,500	5,961
Court Administration	27,765	24,986
Public Administrator	27,252	22,934
Jail	53,200	42,153
Prosecuting Attorney	100,681	82,809
Juvenile Office	22,902	21,206
Coroner	27,124	22,717
Emergency Management	12,800	9,613
Other Disbursements	259,520	228,336
Transfers Out	340,000	340,000
Emergency	43,734	-
Total Disbursements	1,645,116	1,432,436
Receipts Over (Under) Disbursements	$ (94,325)	$ 254,183
Cash and Equivalents, Jan 1	1,096,166	1,096,166
Cash and Equivalents, Dec 31	$ 1,001,841	$ 1,350,349

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Road and Bridge Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 312,000	$ 348,928
Sales Taxes	390,000	436,198
Intergovernmental	860,391	799,421
Charges for Services	-	-
Interest	1,300	2,850
Other Receipts	10,000	6,735
Transfers In	-	-
Total Receipts	1,573,691	1,594,132
Disbursements		
Salaries	360,000	330,820
Employee Fringe Benefits	100,500	82,706
Supplies	174,490	163,679
Insurance	24,000	714
Road and Bridge Materials	290,000	157,706
Equipment Repairs	98,698	101,652
Rentals	-	-
Equipment Purchases	96,121	96,121
Road and Bridge Construction	325,890	247,047
Other Disbursements	8,400	6,956
Transfers Out	-	-
Total Disbursements	1,478,099	1,187,401
Receipts Over (Under) Disbursements	$ 95,592	$ 406,731
Cash and Equivalents, Jan 1	46,872	46,872
Cash and Equivalents, Dec 31	$ 142,464	$ 453,603

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Assessment Fund	
	Budget	Actual
Receipts		
Property Taxes	$ -	$ -
Sales Taxes	-	-
Intergovernmental	107,868	124,959
Charges for Services	3,500	3,002
Interest	300	680
Other Receipts	-	6,875
Transfers In	40,000	40,000
Total Receipts	151,668	175,516
Disbursements		
Salaries	119,462	112,367
Employee Fringe Benefits	24,000	20,305
Materials and Supplies	10,000	9,823
Services	25,000	21,964
Other Disbursements	-	-
Capital Outlay	32,500	9,664
Transfers Out	-	-
Total Disbursements	210,962	174,123
Receipts Over (Under) Disbursements	$ (59,294)	$ 1,393
Cash and Equivalents, Jan 1	72,533	72,533
Cash and Equivalents, Dec 31	$ 13,239	$ 73,926

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Law Enforcement Training Fund		Prosecuting Attorney Training Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	700	560	500	718
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	700	560	500	718
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	250	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	-	-	250	-
Receipts Over (Under) Disbursements	$ 700	$ 560	$ 250	$ 718
Cash and Equivalents, Jan 1	906	906	1,823	1,823
Cash and Equivalents, Dec 31	$ 1,606	$ 1,466	$ 2,073	$ 2,541

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Recorder's User Fee Fund		Prosecuting Attorney Administrative Handling Cost Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,200	10,078	4,650	877
Interest	65	102	100	139
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	7,265	10,180	4,750	1,016
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	600	600	-	-
Services	5,800	2,792	10,000	-
Other Disbursements	-	-	250	75
Capital Outlay	2,000	1,929	-	-
Transfers Out	1,860	1,860	-	-
Total Disbursements	10,260	7,181	10,250	75
Receipts Over (Under) Disbursements	$ (2,995)	$ 2,999	$ (5,500)	$ 941
Cash and Equivalents, Jan 1	9,391	9,391	16,232	16,232
Cash and Equivalents, Dec 31	$ 6,396	$ 12,390	$ 10,732	$ 17,173

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Children's Special Trust Fund		Law Enforcement Post Commission Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	500	500
Charges for Services	700	808	-	-
Interest	10	9	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	710	817	500	500
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	835	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	835	-	-	-
Receipts Over (Under) Disbursements	$ (125)	$ 817	$ 500	$ 500
Cash and Equivalents, Jan 1	836	836	1,008	1,008
Cash and Equivalents, Dec 31	$ 711	$ 1,653	$ 1,508	$ 1,508

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff's Special Fund		Election Services Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	2,930	1,429
Charges for Services	8,500	6,686	300	425
Interest	-	-	10	23
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	8,500	6,686	3,240	1,877
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	5,000	3,511	2,495	2,495
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	5,000	3,511	2,495	2,495
Receipts Over (Under) Disbursements	$ 3,500	$ 3,175	$ 745	$ (618)
Cash and Equivalents, Jan 1	18,062	18,062	4,444	4,444
Cash and Equivalents, Dec 31	$ 21,562	$ 21,237	$ 5,189	$ 3,826

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Collector's Tax Maintenance Fund		Capital Projects Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,000	13,044	-	-
Interest	300	417	4,000	5,136
Other Receipts	-	205	-	-
Transfers In	-	-	-	-
Total Receipts	13,300	13,666	4,000	5,136
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	32,000	8,357	-	-
Other Disbursements	-	-	-	-
Capital Outlay	4,000	-	85,000	-
Transfers Out	3,500	3,500	-	-
Total Disbursements	39,500	11,857	85,000	-
Receipts Over (Under) Disbursements	$ (26,200)	$ 1,809	$ (81,000)	$ 5,136
Cash and Equivalents, Jan 1	44,878	44,878	610,848	610,848
Cash and Equivalents, Dec 31	$ 18,678	$ 46,687	$ 529,848	$ 615,984

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff Revolving Fund		Law Enforcement Restitution Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,000	8,943	11,600	8,934
Interest	75	121	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	5,075	9,064	11,600	8,934
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	1,200	954	7,000	7,000
Other Disbursements	-	-	-	-
Capital Outlay	7,500	2,621	900	900
Transfers Out	-	-	-	-
Total Disbursements	8,700	3,575	7,900	7,900
Receipts Over (Under) Disbursements	$ (3,625)	$ 5,489	$ 3,700	$ 1,034
Cash and Equivalents, Jan 1	11,223	11,223	39,686	39,686
Cash and Equivalents, Dec 31	$ 7,598	$ 16,712	$ 43,386	$ 40,720

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Inmate Security Fund		Law Enforcement Sales Tax Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	439,700	486,191
Intergovernmental	-	-	-	-
Charges for Services	10,300	907	44,300	43,902
Interest	-	-	-	-
Other Receipts	-	13,690	24,500	24,299
Transfers In	-	-	300,000	300,000
Total Receipts	10,300	14,597	808,500	854,392
Disbursements				
Salaries	-	-	562,054	552,410
Employee Fringe Benefits	-	-	86,500	81,991
Materials and Supplies	5,500	4,620	62,300	60,179
Services	-	-	47,050	40,292
Other Disbursements	-	-	-	-
Capital Outlay	4,000	342	9,000	11,125
Transfers Out	-	-	-	-
Total Disbursements	9,500	4,962	766,904	745,997
Receipts Over (Under) Disbursements	$ 800	$ 9,635	$ 41,596	$ 108,395
Cash and Equivalents, Jan 1	39,756	39,756	155,379	155,379
Cash and Equivalents, Dec 31	$ 40,556	$ 49,391	$ 196,975	$ 263,774

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	911 Service Fund		Veterans Memorial Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,000	8,688	-	-
Interest	30	113	-	-
Other Receipts	-	-	20,000	2,644
Transfers In	-	-	-	-
Total Receipts	5,030	8,801	20,000	2,644
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	5,050	5,049
Transfers Out	-	-	-	-
Total Disbursements	-	-	5,050	5,049
Receipts Over (Under) Disbursements	$ 5,030	$ 8,801	$ 14,950	$ (2,405)
Cash and Equivalents, Jan 1	9,480	9,480	10,890	10,890
Cash and Equivalents, Dec 31	$ 14,510	$ 18,281	$ 25,840	$ 8,485

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	John Sally Trust Fund		CARES Act/ARPA Grant Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	926,959	926,959
Charges for Services	-	-	-	-
Interest	800	623	1,600	2,963
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	800	623	928,559	929,922
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	212,025	236,211
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	-	-	212,025	236,211
Receipts Over (Under) Disbursements	$ 800	$ 623	$ 716,534	$ 693,711
Cash and Equivalents, Jan 1	65,591	65,591	152,288	152,288
Cash and Equivalents, Dec 31	$ 66,391	$ 66,214	$ 868,822	$ 845,999

See Notes to the Financial Statements

The County of Hickory
Hermitage, Missouri
Statement of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2021

	Collector	Recorder	County Clerk	Prosecuting Attorney	Sheriff	Treasurer	Total
Assets							
Cash and Equivalents	$ 3,818,140	$ 7,063	$ 41	$ 300	$ 8,602	$ 278,648	$ 4,112,794
Total Assets	3,818,140	7,063	41	300	8,602	278,648	4,112,794
Liabilities and Fund Balances							
Total Liabilities	3,818,140	7,063	41	300	8,602	278,648	4,112,794
	3,818,140	7,063	41	300	8,602	278,648	4,112,794
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 3,818,140	$ 7,063	$ 41	$ 300	$ 8,602	$ 278,648	$ 4,112,794

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organized in 1845, the county of Hickory was named after Andrew Jackson, "Old Hickory." It is a third-class county, and the county seat is Hermitage. The County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, Circuit Clerk, County Clerk, Collector, Coroner, Treasurer, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Hickory County, Missouri.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Hickory County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Hickory County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo., Hickory County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures which exceeded budgeted expenditures: CARES Act/ARPA Grant Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes (continued)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year for the purposes of taxation was as follows:

	General Revenue
Real Estate	$ 96,664,770
Personal Property	37,742,643
Railroad and Utilities	7,012,660
	$ 141,420,073

The tax levy per $100 assessed valuation of tangible taxable property for the calendar year for the purpose of County taxation, was as follows:

General Revenue	$ 0.1979
Special Road and Bridge	0.2401

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Hickory County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

	Carrying Value	Bank Balances
Deposits	$ 7,732,499	$ 7,356,822
Investments	292,214	292,214
Total Deposits and Investments as of December 31, 2021	$ 8,024,713	$ 7,649,036
Total Cash and Equivalents - Governmental Funds	$ 3,911,919	
Total Cash and Equivalents - Custodial Funds	4,112,794	
	$ 8,024,713	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Note 2 - Deposits and Investments (continued)

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	Balance	% of Portfolio
Oak Star Bank	Cert. of Deposit	$ 292,214	100.00%

Note 3 - Long-Term Debt

In November 2020, the County entered into a lease-purchase agreement to finance the purchase of (4) 2015 John Deere 640GP Motor Graders at a cost of $532,595. The agreement requires six annual payments of $96,121, which includes interest payable at 3.25%.

The following is the changes in long-term debt for the year ended December 31, 2021:

	Balance at 1/1/2021	Amount Borrowed	Amount Repaid	Balance at 12/31/2021	Interest Paid During Year
(4) 2015 John Deere Graders	$ 436,474	$ -	$ (81,722)	$ 354,752	$ 14,399

The following is the future minimum payments for all lease obligations as of December 31, 2021:

Year Ending December 31,	Principal	Interest	Total
2022	$ 84,418	$ 11,703	$ 96,121
2023	87,203	8,918	96,121
2024	90,080	6,041	96,121
2025	93,051	3,070	96,121
	$ 354,752	$ 29,732	$ 384,484

Note 4 - Interfund Transfers

Transfers between funds for the year ended December 31, 2021 are as follows:

Fund	Transfers In	Transfers Out
General Revenue	$ 5,360	$ 340,000
Assessment	40,000	-
Recorder's User Fee	-	1,860
Collector's Tax Maintenance	-	3,500
Law Enforcement Sales Tax	300,000	-
	$ 345,360	$ 345,360

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If any employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. During 2021, the County collected and remitted to CERF, employee contributions of $67,316 for the year ended.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of $108,402 for the year ended December 31, 2021.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo., the County contributes annually to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $3,366 for the year ended December 31, 2021.

Note 7 - Other Retirement Plans

Hickory County has 457 and 401(a) plans administered by Empower Retirement which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 457 plan were $16,771, and employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 401(a) plan were $8,464.

Note 8 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

Note 9 - Claims, Commitments, and Contingencies

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service. Regular full-time employees who have worked beyond their probationary period with the County who either retire or leave by some other separation shall receive compensation for all accumulated unused sick time leave up to 15 days total. Every employee is expected to take at least some vacation time every year. If the maximum has been accrued by an employee, any further days earned will be lost. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through December 13, 2022, the date the financial statements were available to be issued.

Note 11 - Subsequent Events (continued)

In May 2022, the County entered into a lease-purchase agreement to finance the purchase of (1) 2021 CAT 140GC-01 Motor Grader and (1) 2022 CAT 140GC-01 Motor Grader at a cost of $567,109. The agreement requires a down payment of $115,500 and seven annual payments of $74,271, which includes interest payable at 3.59%.

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission and
Officeholders of Hickory County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Hickory County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Hickory County, Missouri's basic financial statements, and have issued our report thereon dated December 13, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hickory County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hickory County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Hickory County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hickory County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under

Government Auditing Standards, and which is described in the accompanying schedule of findings and responses as item 2021-001.

Hickory County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Hickory County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Hickory County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Creve Coeur, Missouri
December 13, 2022

The County of Hickory
Hermitage, Missouri
Schedule of Findings and Reponses
For the year ended December 31, 2021

Financial Statement Findings

2021-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures which exceeded budgeted expenditures: CARES Act/ARPA Grant Fund.

Cause: Oversight

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2022.

The County of Hickory
Hermitage, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the year ended December 31, 2021

In accordance with *Government Auditing Standards,* this section reports the auditor's follow-up on action taken by Hickory County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

Prior Year Financial Statement Findings

2020-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit,* which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification,* considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: The County has started researching the COSO internal control guidance and will begin the process of internal control documentation in the County Commission's office. The expected completion date is December 31, 2021. The phone number for the Clerk's office is (417) 745-6450.

Status: The County has implemented appropriate corrective actions, therefore, this finding will not be repeated.

2020-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Prior Year Financial Statement Findings (continued)

2020-002 (cont.)

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: The County has begun to address the preparation of fraud prevention and risk preparing in all the offices. The expected completion date is December 31, 2021. The phone number for the Clerk's office is (417) 745-6450.

Status: The County has implemented appropriate corrective actions, therefore, this finding will not be repeated.

Prior Year Federal Award Findings

2020-003

Federal Grantor:	All Programs
Pass-Through Grantor:	All Programs
Federal CFDA Number:	All Programs
Program Title:	All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). During our audit we noted the SEFA contained errors.

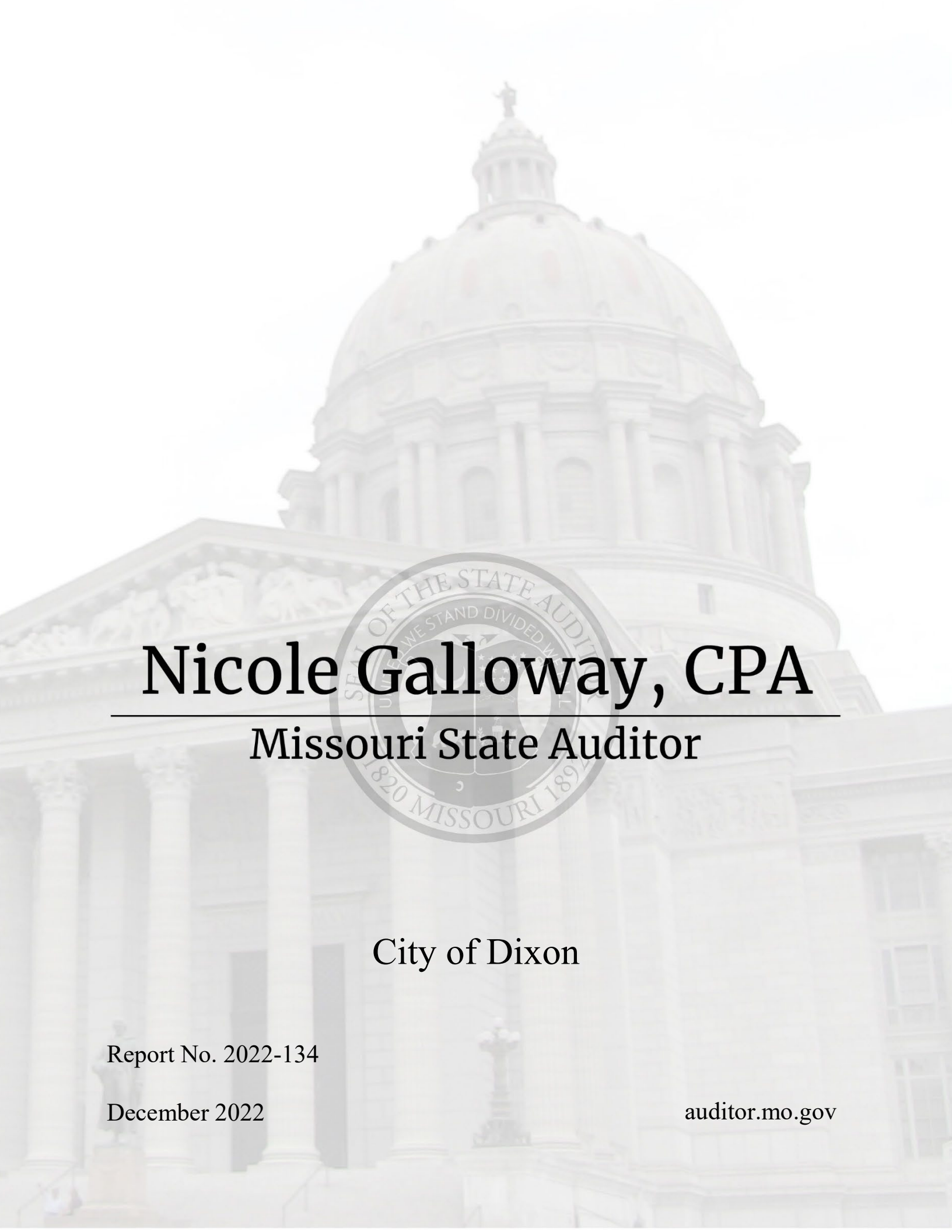
Effect: Federal expenditures reported in the SEFA were incorrect.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Recommendation: We recommend management develop internal controls over reporting to ensure an accurate SEFA is prepared.

Management's Response: Title 2 U.S. *Code of Federal Regulations* Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The expected completion date is December 31, 2021. The phone number for the Clerk's office is (417) 745-6450.

Status: Follow up will be performed during the County's next Single Audit.



Nicole Galloway, CPA

Missouri State Auditor

City of Dixon

Report No. 2022-134

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Summary of findings in the audit of the City of Dixon

Misappropriated Money

From November 2013 through March 2020, money totaling at least $18,910 was misappropriated from the city, including payroll overpayments made to the City Clerk for vacation leave, sick leave, severance pay, holiday pay, and inaccurate rates of pay. Between April 9, 2015, and March 13, 2020, the City Clerk was improperly paid $9,345 for 600 hours of vacation leave in violation of city policy. The City Clerk overpaid himself $3,026 for accrued sick leave upon retirement due to inaccurate leave records maintained by the City Clerk. The City Clerk paid himself $2,639 more than allowed by policy for severance pay. The City Clerk paid himself $2,695 for holidays in excess of those provided by ordinance. The City Clerk inaccurately recorded his hourly rate in the payroll system, resulting in $1,205 in overpayments. In addition, questionable overtime payments and unsupported expense reimbursements were paid to the City Clerk.

Oversight and Segregation of Duties

The Board did not establish adequate oversight of the City Clerk or segregation of duties over the various financial accounting functions. The Board did not adequately monitor the city's payroll and employee reimbursement activity. The City Clerk also signed his own payroll and reimbursement checks and had access to a former Mayor's signature stamp.

Payroll Controls and Procedures

The City Clerk paid himself $96,679 for overtime worked during his employment in violation of city ordinance. The city does not have ordinances establishing the amount of compensation of some city officials and employees. Ordinances and personnel policies are poorly maintained. Payroll was not adequately reviewed and approved by the Board. The City Clerk did not provide detailed monthly payroll reports for the Board's review. Bi-monthly/bi-weekly timesheets of the City Clerk were not always retained, and timesheets retained were not always signed by the City Clerk or supervisor to document approval and review of time worked. The City Clerk's personnel file did not contain documentation of changes in his pay rate during his employment. In addition, the City Clerk was paid hourly rates not supported by the rate of pay report generated from the city's accounting system. The City Clerk did not timely file 941 forms and remit applicable payroll taxes to the Internal Revenue Service (IRS).

Expense Reimbursements

The Board did not document its review and approval in meeting minutes or on supporting documentation of any of the 21 expense reimbursements totaling $5,153 made to the City Clerk during his employment. In addition, supporting documentation was not maintained for 11 of these reimbursements, totaling $2,407.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Dixon
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Dixon, Missouri

We have audited certain operations of the City of Dixon as they relate to the city finances in fulfillment of our duties under Chapter 29, RSMo. Due to the concerns regarding misappropriated money, the State Auditor initiated the audit with the approval of the City of Dixon Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the period of November 1, 2013, through March 31, 2020. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

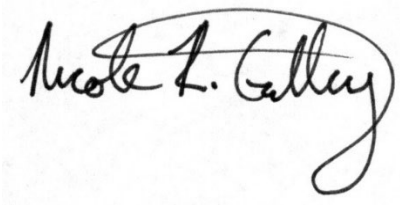
4. Determine the extent of money misappropriated and/or missing from the city, if any.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; and interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) money misappropriated from the city totaling at least $18,910. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Dixon.



Nicole R. Galloway, CPA
State Auditor

Background

The former City Clerk of Dixon, Jessie Fleming, began employment November 6, 2013, and served until March 13, 2020, when he retired.

The City Clerk[1] was primarily responsible for the following city functions and records:

- Payroll - Employees prepared timesheets, and timesheets were submitted to the City Clerk for processing. The City Clerk recorded pay rates; hours worked, including overtime; holidays; and vacation and sick leave used or paid into the electronic accounting system. The City Clerk prepared, signed, and distributed payroll checks (including his own). The Mayor and/or Mayor Pro Tem also signed payroll checks. Employees were paid every two weeks.

- Disbursements - The City Clerk maintained supporting documentation of disbursements, including invoices, statements, and employee expense reimbursement forms; prepared, signed, and distributed checks; recorded payments in the electronic accounting system; and transferred money between bank accounts. The Mayor and/or Mayor Pro Tem also signed checks.

- Reporting - The City Clerk prepared Board meeting minutes and generated monthly financial reports from the accounting system for Board review.

In March 2022, the Missouri State Highway Patrol (MSHP) contacted the State Auditor's Office (SAO) and requested assistance with its investigation of overpayments made to the City Clerk. On April 8, 2022, the City of Dixon Board of Aldermen passed an ordinance formally requesting and authorizing an audit by the SAO, and the SAO subsequently agreed to conduct the audit under Chapter 29, RSMo.

On September 21, 2022, SAO auditors recorded an interview with the City Clerk. The SAO issued a subpoena to the City Clerk (see Appendix A) to compel him to produce records and documents related to his testimony. Appendix A includes redactions. These redactions are of information of a personal, privileged, or sensitive nature, and/or of information that is not directly related to the information requested in the subpoena. SAO auditors also recorded interviews with current and former Board members and requested copies of any city records they possessed that supported their statements.

[1] The former City Clerk is referred to as the City Clerk throughout the remainder of this report.

The city's fiscal year is October 1 through September 30. The scope our audit included, but was not necessarily limited to the period November 1, 2013, through March 31, 2020. We applied procedures to city disbursements (including payroll) to identify the amount of misappropriated money and methods used to perpetrate and conceal the theft.

1. Misappropriated Money

From November 2013 through March 2020, money totaling at least $18,910 was misappropriated from the city, including payroll overpayments made to the City Clerk for vacation leave, sick leave, severance pay, holiday pay, and inaccurate rates of pay. In addition, questionable overtime payments and unsupported expense reimbursements were paid to the City Clerk as noted in Management Advisory Report (MAR) findings numbers 3.1 and 4.

The following table provides a summary of the amounts misappropriated and identifies the appendix where specific details are reported.

Description		Amount
Vacation pay (Appendix B)	$	9,345
Sick leave pay (Appendix B)		3,026
Severance pay (Appendix B)		2,639
Holiday pay		2,695
Inaccurate rate of pay		1,205
Total	$	18,910

Vacation pay

Between April 9, 2015, and March 13, 2020, the City Clerk was improperly paid $9,345 for 600 hours of vacation leave in violation of city policy (see Appendix B).

Accrued vacation leave payments

The City Clerk issued himself 5 checks and was issued 1 direct deposit payment during 2015, 2016, 2017, and 2019 for accrued vacation leave totaling $8,686 in violation of city ordinance and policy.

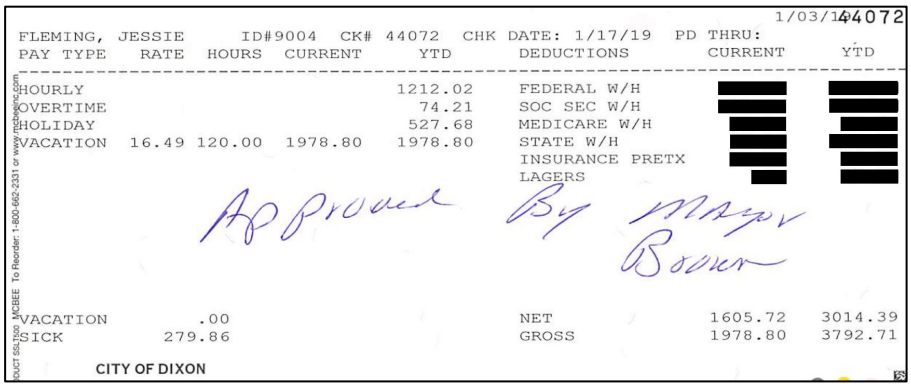
Ordinance number 463 stated vacation leave ". . . may be taken by the employee with pay at his or her regular, pro-rated salary or hourly rate. All vacation time must be taken by the employee within one (1) year after it is earned or **the right to use such time shall be forfeited.**" [Emphasis added.] In addition, the city's personnel policy stated, "An employee exceeding the maximum hours of accrued vacation on their anniversary date of each year will **lose** any hours exceeding the maximum carryover **unless specifically approved in writing** to the City Mayor prior to the end of the fiscal year. The written approval will state all terms and conditions of the approved **extension**." [Emphasis added.] Neither Ordinance 463 nor the city's personnel policy provided for the payout of accrued vacation except upon separation, and the City Clerk did not obtain written approval for an extension from the Mayors[2] in office when these payments were made. Therefore, these payments are improper.

[2] Jeff Clark served as Mayor from October 29, 2012, to April 15, 2015; Shawn Wethington served as Mayor from April 15, 2015, to April 13, 2018; Betty Thilges served as Mayor Pro-Tem from April 18, 2018, to June 1, 2018, in absence of a Mayor; and Mycal "Mike" Brown served as Mayor from June 1, 2018, to April 15, 2019.

At least 4 of the 5 checks were signed by the City Clerk. We could not obtain the check image of the remaining check issued in 2015 from the city's bank to determine who signed the check and we could not determine who authorized the direct deposit. However, in a recorded interview with the City Clerk, he indicated he signed all city checks.

A signature stamp of the then Mayor[3] was used for the second required signature on 3 of the 4 checks we obtained. That Mayor indicated in a recorded interview that the City Clerk had access to and used his signature stamp, and he did not recall reviewing or approving the 3 checks issued to the City Clerk during 2016 and 2017 for the payout of vacation leave. This same Mayor also indicated a detailed payroll report showing the hours and leave each employee was paid was not submitted for his or the Board's review and approval. Therefore, it is unlikely he or the Board were aware of details of payroll checks issued to the City Clerk.

The check stub of 1 of the 4 checks with an image issued to the City Clerk for vacation leave indicated, "Approved by Mayor Brown," as noted below.[4] In a recorded interview with the City Clerk, he indicated this notation was made in his own handwriting.



1/03/19 44072

FLEMING, JESSIE ID#9004 CK# 44072 CHK DATE: 1/17/19 PD THRU:

PAY TYPE	RATE	HOURS	CURRENT	YTD	DEDUCTIONS	CURRENT	YTD
HOURLY				1212.02	FEDERAL W/H	[redacted]	[redacted]
OVERTIME				74.21	SOC SEC W/H		
HOLIDAY				527.68	MEDICARE W/H		
VACATION	16.49	120.00	1978.80	1978.80	STATE W/H		
					INSURANCE PRETX		
					LAGERS		

Approved By Mayor Brown

VACATION	.00		NET	1605.72	3014.39
SICK	279.86		GROSS	1978.80	3792.71

CITY OF DIXON

[3] Shawn Wethington served as Mayor from April 15, 2015, to April 13, 2018.

[4] The redactions are of information of a personal, privileged, or sensitive nature.

In addition, as noted in the image below,[5] the second required signature on his check (check number 44072) was the signature of the then Mayor Pro Tem[6] and not Mayor Brown. During a recorded interview, the City Clerk did not explain why he would indicate Mayor Brown approved this payment on the check stub when the then Mayor Pro Tem signed the check.

In a recorded interview with the then Mayor Pro Tem, she indicated checks were sometimes brought to her workplace by the City Clerk for her to sign. She also indicated payroll stubs were not presented to the Board for review and approval. Therefore, it is unlikely the Mayor Pro Tem was aware of the details of this check upon signing.

In addition, even if the payout of vacation leave had been allowed by ordinance or policy, several of the improperly issued checks for vacation leave exceeded the amount of vacation leave allowed to be accrued based on the City Clerk's years of service. Ordinance number 463 provided for an employee to accrue 40 hours of vacation leave during the first year of employment, 80 hours of vacation leave from the second year through the 14th year of employment, and 120 hours of vacation leave upon reaching the 15th year of employment. In addition, the city's personnel policy provided for an employee to accrue 40 hours of vacation leave during the first year of employment, 80 hours of vacation leave from the second year through the 10th year of employment, and 120 hours of vacation leave from the 10th year of employment to the 15th year of employment. The City Clerk was only employed 6 years at the time of his retirement, but issued himself checks for 120 hours of accrued vacation in 2016, 200 hours of accrued vacation in 2017, and 120 hours of accrued vacation in 2019, when ordinance and policy only

[5] The redactions are of information of a personal, privileged, or sensitive nature.

[6] Betty Thilges served as Mayor Pro Tem, and signed this check in absence of the Mayor.

allowed the accrual of 80 hours in each of those years based upon his years of service.

Vacation leave payments upon separation

The City Clerk overpaid himself $660 for 40 hours of accrued vacation upon separation. During his last 2 months of employment, the City Clerk issued himself three checks totaling $1,980 ($660 each) for a total of 120 hours (40 hours each) of vacation leave in violation of city ordinance and policy. The City Clerk issued himself a $660 check for 40 hours of vacation on February 4, 2020, again on February 18, 2020, and then again on March 3, 2020. The City Clerk and the then Mayor[7] signed these 3 checks. In recorded interviews, neither the City Clerk nor the then Mayor could explain why 3 separate checks were issued for vacation leave, why checks were issued prior to the City Clerk's date of separation on March 13, 2020, or why 120 hours of vacation was paid when ordinance and policy only allowed 80 hours based on the City Clerk's years of employment.

Ordinance 463 states, "An employee entitled to vacation leave who has resigned or whose services have been otherwise terminated, shall be entitled to receive reimbursement for all such accrued leave computed and paid on the basis of said employee's regular or hourly rate." City policy states, "An employee will be paid for all allowable accrued vacation upon separation." The City Clerk should have accrued only 80 hours of vacation leave on his anniversary date of November 6, 2019, in accordance with ordinance and policy, and he used no vacation leave (other than what he was paid) from November 6, 2019, through his separation date on March 13, 2020. In addition, in recorded interviews, a then Alderman (current Mayor)[8] and the then Mayor[7] indicated the Board (excluding the then Mayor) was not presented or made aware of these 3 checks issued to the City Clerk for vacation leave, until after the City Clerk's retirement.

Sick leave payment

The City Clerk overpaid himself $3,026 for accrued sick leave upon retirement. The City Clerk issued himself a $3,179 check on March 13, 2020, for payment of 192.76 hours of accrued sick leave based on amounts recorded in the city's accounting system; however, these records were not accurate. Our review and recalculation of the City Clerk's sick leave indicated his accrued sick leave balance was only 9.25 hours on March 13, 2020, and he should have only been paid $153 upon retirement for sick leave. The City Clerk's incorrectly recorded sick leave in the accounting system is noted in the following table:

[7]Allan Kuehl served as Mayor from April 15, 2019, until June 23, 2020.

[8] Mike Null served as an Alderman from April 15, 2019, until June 23, 2020, Mayor Pro Tem/Alderman from June 23, 2020, until April 19, 2021, and as Mayor from April 19, 2021, to present.

Sick Leave Recorded in Accounting System

Year Ended December 31,	Sick Leave Accrued (1)	Sick Leave Used	Cumulative Sick Leave Balance
2013	16.00	5.84	10.16
2014	108.00	62.11	56.05
2015	112.00	72.99	95.06
2016	112.00	77.20	129.86
2017	132.00	40.00	221.86
2018	118.00	72.00	267.86
2019	144.00	154.10	257.76
2020	28.00	93.00	192.76
Total	770.00	577.24	

(1) Sick leave accrued was determined based upon the sick leave balance recorded at the beginning and ending of each year, and the amount of recorded sick leave used.

The city's personnel policy indicated, "An employee scheduled to work a regular 40-hour workweek will accrue sick leave at the rate of eight (8) hours per month," or 96 hours of sick leave for a full year of service, rather than the 108 to 144 hours per year claimed by the City Clerk. In addition, Ordinance 463 indicated, "Before the expiration of the ninety (90) day probationary period, employees will not be allowed any absences based upon sick leave," and the personnel policy also indicated, "sick leave does not accrue during the first 90 day probationary period." As a result, 24 hours of sick leave were recorded in the accounting system during the City Clerk's probationary period in violation of ordinance and policy. The City Clerk often made entries into the system indicating, "CHANGED THROUGH YEARLY ACCRUAL." However, it is unclear why these entries were made and they are not consistently included for the various sick leave entries. Further, calculation errors of sick leave were noted in the accounting system. As a result, of these differences, auditors recalculated the City Clerk's sick leave balances in the table below:

Sick Leave per Audit

Year Ended December 31,	Sick Leave Allowed (1)	Sick Leave Used	Sick Leave Balance
2013	0.00	5.84	(5.84)
2014	87.14	62.11	19.19
2015	96.00	72.99	42.20
2016	96.00	77.20	61.00
2017	96.00	40.00	117.00
2018	96.00	72.00	141.00
2019	96.00	154.10	82.90
2020	19.35	93.00	9.25
Total	586.49	577.24	

(1) The first and last month in which sick leave was allowed was prorated based on the days worked.

Accounting records showed the City Clerk sometimes recorded 4 hours of sick leave during each 2-week pay period for a total of 8 hours a month in compliance with policy. However, our review of the accounting records showed the City Clerk improperly recorded 4 hours of accrued sick leave twice in the electronic accounting system on several of the same dates, and sometimes improperly recorded 4 hours of accrued sick leave just a few days after the initial recording of accrued sick leave. As a result, for 16 months the City Clerk improperly recorded 12 hours of accrued sick leave, for another 6 months he improperly recorded 16 hours of accrued sick leave, for 2 other months he improperly recorded 20 hours of accrued sick leave, and for 1 month he improperly recorded 22 hours of accrued sick leave instead of the 8 hours per month allowed by policy. Several other instances were noted in which sick leave accrued was recorded improperly. All of these discrepancies are included in the Sick Leave Recorded in Accounting System table above.

The personnel policy stated, "Full time employees will also receive payment of up to 240 hours of sick leave he has on the official City records at the time of retirement."

Severance payment

The City Clerk issued himself a $3,958 check for 240 regular hours of work on February 27, 2020, but city policy only provided for the payment of 80 hours of severance pay or $1,319 upon retirement, resulting in an overpayment of $2,639. The City Clerk and then Mayor[9] signed this check. During recorded interviews, the City Clerk and the then Mayor indicated this check for 240 regular hours worked represented a severance payment; however, neither could explain why the check was issued prior to the City Clerk's date of separation on March 13, 2020, or why it was more than allowed by city policy.

During the same recorded interview, the then Mayor also indicated he consulted various entities specializing in payroll issues regarding the amount to pay the City Clerk in severance pay; however, he had no documentation to support any guidance provided.

The City Clerk responded to a subpoena with guidance that had been provided to him for calculation of the severance payment. This guidance indicated, "For example, a severance contract could include a severance pay term granting one week's pay for each year of service to the employer. Although not required, some employers may also offer other severance benefits, such as job counseling or payment of COBRA expenses, as part of an overall severance 'package.'" He also indicated that this information was found on "the web." Using this guidance, he calculated his severance payment as 40 hours (1 week) for each of his 6 years of service, or 240 hours. However, our

[9] Allan Kuehl served as Mayor from April 15, 2019, until June 23, 2020.

research[10] noted immediately following the language provided in the City Clerk's guidance there is a statement that, "No set amount of severance pay is required unless the severance pay is required by a union contract, **company policy manual**, or some other employment contract. Severance pay is frequently based on length of service." [Emphasis added.] The city's personnel policy indicated "Full-time employees upon retirement from the City service will be entitled to severance pay equal to two (2) weeks actual salary at the time of retirement" or 80 hours (40 hours for each of the 2 weeks) of severance pay. The policy also indicated, "This applies to retirement only when City employees have attained 20 continuous years of service or meet the requirements for pension benefits under the provisions of the various City pension plans." We confirmed with the city's pension plan provider that the City Clerk met the requirements for pension benefits.

In recorded interviews, a former Alderman (current Mayor)[11] and the then Mayor[12] indicated the Board (excluding the then Mayor) was not presented or made aware of the severance payment, until after the City Clerk's retirement.

Holiday pay

The City Clerk paid himself $2,695 for holidays in excess of those provided by ordinance during the period he was employed as follows:

[10] Legal Aid at Work, *Severance Agreement and Release of Claims Fact Sheet*, is available at <https://legalaidatwork.org/factsheet/severance-agreement-and-release-of-claims-fact-sheet/#:~:text=For%20example%2C%20a%20severance%20contract,an%20overall%20severance%20%E2%80%9Cpackage.%E2%80%9D>, accessed November 30, 2022.

[11] Mike Null served as an Alderman from April 15, 2019, until June 23, 2020, Mayor Pro Tem/Alderman from June 23, 2020, until April 19, 2021, and as Mayor from April 19, 2021, to present.

[12] Allan Kuehl served as Mayor from April 15, 2019, until June 23, 2020.

Date of Check	Recognized Holidays During Pay Period	Number of Holiday Hours Paid	Number of Holiday Hours per Ordinance	Number of Holiday Hours Overpaid	Hourly Rate of Pay (1)	Amount of Overpayment
01/08/20	Christmas Day, New Year's Day	24	16	8	$16.49	$ 132
10/29/19	Columbus Day	8	0	8	16.49	132
01/08/19	Christmas Day, New Year's Day	32	16	16	16.49	264
10/17/18	Columbus Day	8	0	8	16.49	132
09/19/18	Labor Day	12	8	4	16.49	66
04/04/18	None	8	0	8	16.49	132
01/10/18	Christmas, New Year's Day	20	16	4	16.49	66
12/26/17	None	4	0	4	16.49	66
10/18/17	Columbus Day	8	0	8	16.49	132
09/20/17	Labor Day	24	8	16	15.49	248
07/12/17	Independence Day	16	8	8	15.49	124
01/23/17	Martin Luther King, Jr. Day	16	8	8	15.49	124
01/09/17	Christmas Day, New Year's Day	24	16	8	15.49	124
12/27/16	None	4	0	4	15.49	62
10/17/16	Columbus Day	8	0	8	15.49	124
09/20/16	Labor Day	16	8	8	14.75	118
01/12/16 (2)	New Year's Day	16	8	8	12.25	98
09/23/15	Labor Day	16	8	8	12.25	98
01/14/15	New Year's Day	12	8	4	11.75	47
01/02/15	Christmas	24	8	16	11.75	188
10/23/14	Columbus Day	8	0	8	11.25	90
01/15/14	New Year's Day	12	8	4	10.75	43
01/03/14	Christmas Day	16	8	8	10.75	86
	Total	336	152	184		$2,695

(1) Hourly rate of pay according to rate of pay reports from the city's accounting system.

(2) Payroll records could not be located for October through December 2016 to determine if any additional inappropriate hours for holidays were paid.

Ordinance 463 allows the following holidays be recognized by the city: New Year's Day, Martin Luther King, Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans' Day, Thanksgiving Day, Day after Thanksgiving, and Christmas Day.

A conflicting personnel policy indicated the following additional holidays would be recognized by the city: Columbus Day, half day for Dixon Cow Days, and half day for Christmas Eve. However, because the personnel policy was not adopted as an ordinance, Ordinance 463 supersedes the personnel policy. In addition, the City Clerk stated that he did not refer to the policy when he determined the holidays to be paid. Had the personnel policy been adopted as a city ordinance, the City Clerk would still have been overpaid approximately $1,388 for 96 improper holiday hours.

Inaccurate rate of pay

The City Clerk inaccurately recorded his hourly rate in the payroll system, resulting in $1,205 in overpayments.

The City Clerk incorrectly recorded his hourly rate of pay for some pay periods as $14.25 in the payroll system instead of $12.25 from November 19, 2015, to January 12, 2016, resulting in overpayments of at least $1,025. The City Clerk was overpaid $340 with a check issued on November 19, 2015, $423 with a check issued on December 3, 2015, and $262 with a check issued on January 12, 2016. City records could not be located for 2 other checks issued during December 2015, and as a result, additional overpayments could have been made during this time period. According to a rate of pay report from the city's accounting system, the City Clerk was to be paid an hourly rate of pay of $12.25 from April 5, 2015, to January 13, 2016.

In addition, the City Clerk incorrectly recorded his hourly rate of pay as $371.06 per hour instead of $11.75 per hour in the accounting system for 0.50 hours of work in December 2014, resulting in an overpayment of $180, as shown below:[13]

	HOURS	RATE	METH	TYP	EXTEND MAX	C-CTR	ID		AUTO	FREQ	TIME BASIS	CL	FED	SS MED	ST PEN	OTH LOC	DED CK CD	OT	ACCRUE OT RATE
PAID THRU: 11/28/2014																			
9004 FLEMING, JESSIE																			
P	.13	371.06	H		46.38	100	REG	REG HOURLY PAY		3									.0000
P	4.22	17.62	H		74.33	100	OT	OVERTIME		3								1	.0000
P	4.00	11.75	H		47.00	100	HOLI	HOLIDAY PAY		3									.0000
P	.13	371.06	H		46.38	600	REG	REG HOURLY PAY		3									.0000
P	.13	371.06	H		46.38	300	REG	REG HOURLY PAY		3									.0000
P	.11	371.06	H		46.39	500	REG	REG HOURLY PAY		3									.0000
P	4.22	17.62	H		74.33	600	OT	OVERTIME		3								1	.0000
P	4.22	17.62	H		74.33	300	OT	OVERTIME		3								1	.0000
P	4.21	17.62	H		74.34	500	OT	OVERTIME		3								1	.0000
P	4.00	11.75	H		47.00	600	HOLI	HOLIDAY PAY		3									.0000
P	4.00	11.75	H		47.00	300	HOLI	HOLIDAY PAY		3									.0000
P	4.00	11.75	H		47.00	500	HOLI	HOLIDAY PAY		3									.0000
P	16.69	11.75	H		196.05	100	1 HOUR	HOURLY	A	2 3									.0000
P	16.69	11.75	H		196.05	600	1 HOUR	HOURLY	A	2 3									.0000
P	16.69	11.75	H		196.05	300	1 HOUR	HOURLY	A	2 3									.0000
P	16.67	11.75	H		196.05	500	1 HOUR	HOURLY	A	2 3									.0000
D		41.64	A	2	41.64	100	8 CAFP	CAFETERIA PLAN	A	1 3									.0000

HOURS	GROSS	FEDERAL	SOCIAL SEC	STATE	LOCAL	MEDICARE	NET	BK	CHECK NO	CHECK DATE	MAN CK	MAN TAX	UPD	QTR
100.11	1455.06	[redacted]					1147.59	1	37848	12/05/2014	N	N	Y	4

Conclusion

When questioned during a recorded interview regarding potential overpayments of vacation hours, sick leave hours, severance pay, and holidays, the City Clerk stated, "I'm willing to redo that" (vacation), "I mean if I overcharged myself with leave I will pay that back that's no biggie" (vacation), "I will correct that" (sick leave), "I don't have a problem repaying it back" (severance pay), "I'd say it's an error, I'll correct the error, I'll pay it, I don't have a problem" (holidays), and "Any discrepancies that you feel is

[13] These redactions are of information of a personal, privileged, or sensitive nature.

wrong, I don't have a problem making it right" (holidays). When we asked during the recorded interview if the City Clerk would be willing to pay all the overpayments back, he responded, "Yes, I don't have a problem with it." The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in these overpayments, as well as questionable overtime and unsupported reimbursements (see MAR finding numbers 3.1 and 4) going undetected.

Recommendation

The Board of Aldermen work with law enforcement officials regarding criminal prosecution of the overpayments and take the necessary actions to obtain restitution.

Auditee's Response

We will work with law enforcement officials regarding criminal prosecution of the overpayments and take the necessary actions to obtain restitution.

2. Oversight and Segregation of Duties

The Board did not establish adequate oversight of the City Clerk or segregation of duties over the various financial accounting functions. The Board did not adequately monitor the city's payroll and employee reimbursement activity. As noted in MAR finding number 1, the City Clerk also signed his own payroll and reimbursement checks and had access to a former Mayor's signature stamp.

The City Clerk's signature on checks to himself was 1 of the 2 required signatures. Allowing the City Clerk to sign his own checks while also allowing access to a signature stamp for the other required signature negates the controls intended by requiring 2 signatures on all checks. Additional weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the misappropriations noted in MAR finding number 1.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. Dual independent authorized signatures help provide assurance that checks represent payment for legitimate city disbursements. To effectively strengthen internal controls, one individual should not be performing all accounting duties related to processing disbursements (including payroll) and also have unrestricted access to a signature stamp. Board members were not aware of the importance of providing adequate oversight, ensuring dual independent authorized signatures are on all checks, and restricting access to the signature stamp.

A similar condition was noted in our prior report, No. 2015-007, *City of Dixon*, issued in February 2015 and in our follow-up report, No. 2015-89,

Follow-Up Report On Audit Findings City of Dixon, issued in September 2015.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible, implement appropriate reviews and monitoring procedures, require dual independent signatures on all checks, and establish proper controls over signature stamps.

Auditee's Response

We have segregated accounting duties to the extent possible, have implemented appropriate reviews and monitoring procedures, require dual independent signatures on all checks (no one signs their own checks), and we no longer have any signature stamps.

3. Payroll Controls and Procedures

Significant improvement over payroll controls and procedures is needed. As noted in MAR finding number 1, we reviewed the City Clerk's payroll during his employment from November 6, 2013, through March 13, 2020.

3.1 Ordinances and personnel policies

The City Clerk did not always follow city ordinances and/or personnel policies, and ordinances are not complete.

- The City Clerk did not always follow city ordinances and/or personnel policies regarding compensation, vacation and sick leave, severance pay, and holidays, as noted in MAR finding number 1.

- The City Clerk paid himself $96,679 for overtime worked during his employment in violation of city ordinance.

  Ordinance number 249 only allowed for compensatory time to be earned and subsequently taken off for any overtime worked. In contrast, the city's personnel policy provided for the payment of overtime for hours worked in excess of 40 hours in a work week or for hours worked in excess of 8 hours in a work day. However, city ordinance prevails over personnel policies. The City Clerk's timesheets indicated that he typically recorded overtime when he worked over 40 hours in a work week, which complies with the policy, but not the ordinance. As a result of the inconsistencies in ordinance and policy, these overtime payments are questionable.

- The city does not have ordinances establishing the amount of compensation of some city officials and employees.

- Ordinances and personnel policies are poorly maintained. Some ordinances were not complete, and ordinances or personnel policies were contradictory or inconsistent.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important they are complete and

followed. In addition, complete, consistent, and updated ordinances and personnel policies documenting approved compensation, leave, severance pay, holidays, and overtime help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of city officials and employees by ordinance. The Board indicated it was unaware of the importance of updating city ordinances and personnel policies.

A similar condition was noted in our prior report, No. 2015-007, *City of Dixon*, issued in February 2015.

3.2 Board review and approval process

Payroll was not adequately reviewed and approved by the Board. The City Clerk did not provide detailed monthly payroll reports for the Board's review. The only payroll information provided to the Board was summarized in a financial report that did not include any details such as rate of pay, number of hours, type of hours, or leave balances. Former Board members and former Mayors indicated they signed payroll checks, but did not review detailed payroll reports or timesheets showing the hours worked, holidays, or leave earned and taken by the City Clerk.

By reviewing monthly payroll reports, documenting this review, and periodically questioning and reviewing supporting documentation, the Board can help safeguard against possible loss or misuse of funds. Had the Board reviewed payroll reports, the overpayments noted in MAR finding number 1 could have been questioned. The Board indicated it was unaware of the importance of performing and documenting a payroll review, and of approval processes.

3.3 Timesheets

Bi-monthly/bi-weekly timesheets of the City Clerk were not always retained, and timesheets retained were not always signed by the City Clerk or supervisor to document approval and review of time worked.

Timesheets were not retained for 51 of 166 of pay periods from November 6, 2013, through March 13, 2020. The City Clerk also did not sign 94 of his 115 timesheets, and his supervisors (former Mayors) did not sign 101 of the 115 timesheets. The Board indicated it was unaware of the importance of reviewing the City Clerk's timesheets and related payments.

Without adequate timesheets, the city cannot ensure hours worked are properly documented. To ensure the accuracy of the hours worked, timesheets should be signed by the employees and reviewed and approved by a supervisor.

3.4 Personnel files and pay rates

The City Clerk's personnel file did not contain documentation of changes in his pay rate during his employment. In addition, as noted in MAR finding

number 1, the City Clerk was paid hourly rates not supported by the rate of pay report generated from the city's accounting system.

To ensure documentation is maintained of all personnel actions, personnel files containing, at a minimum, documentation of the board's authorization for hiring the employee, the employee's authorized pay rate, and any subsequent changes in pay rate are necessary. Without adequate personnel records, there is less assurance payments to employees are properly authorized. Board members were not aware of the importance of ensuring pay rates were documented in employee personnel files.

3.5 Payroll taxes

As noted in the prior audit and follow-up reports, both issued in 2015, the City Clerk did not timely file 941 forms and remit applicable payroll taxes to the Internal Revenue Service (IRS). The City Clerk did not timely remit applicable payroll taxes for 10 of the 11 quarters from January 2016 to September 30, 2018, resulting in assessments of penalties and interest totaling $9,493. The City Clerk also did not file form 941 for the first quarter of 2017 (due on April 30, 2017) until April 5, 2018, resulting in penalties and interest of $1,671.

The lack of procedures and an independent review of payroll records and transactions allowed this problem to occur without detection for an extended time period. The Internal Revenue Code requires employers to file a 941 form by the last day of the month following the end of the quarter, along with payment of Social Security and Medicare taxes withheld from the employee and the employer's share, as well as federal income taxes withheld.

Recommendations

The Board of Aldermen:

3.1 Ensure city ordinances and personnel policies are followed, establish the compensation of all city officials and employees by ordinance, and ensure ordinances and personnel policies are maintained in a complete and well-organized manner.

3.2 Ensure detailed payroll reports are prepared and compared to employee timesheets, and the Mayor's and Board's reviews of the payroll reports are documented.

3.3 Ensure timesheets are retained and properly signed and approved, and reviews of timesheets are performed to ensure the propriety of payroll payments.

3.4 Ensure pay rates are documented in personnel files for all city employees.

3.5 Establish procedures to ensure payroll taxes are filed and remitted to the appropriate taxing entity timely.

Auditee's Response

3.1 We will ensure city ordinances and personnel policies are followed. We will establish the compensation of all city officials and employees by ordinance in the next 6 months. We re-codified ordinances on August 1, 2022, and eliminated any inconsistencies between ordinances and personnel policies.

3.2 We will ensure detailed payroll reports are prepared and compared to timesheets, and the Mayor and Board will document their review of payroll reports at each monthly meeting.

3.3 The employee, the employee's supervisor, and the Mayor now sign and review all timesheets. We will retain and make all timesheets available to the Board at monthly meetings.

3.4 We will ensure pay rates are documented and retained in personnel files for all city employees.

3.5 We have established procedures to ensure payroll taxes are remitted timely and will establish a procedure to ensure payroll tax forms are filed timely.

4. Expense Reimbursements

The Board did not document its review and approval in meeting minutes or on supporting documentation of any of the 21 expense reimbursements totaling $5,153 made to the City Clerk during his employment. In addition, supporting documentation was not maintained for 11 of these reimbursements, totaling $2,407, as noted in the table below:

Check Date	Check Number	Purpose per Accounting Records	Check Amount
04/09/2014	36736	Wi-Fi router	$ 130
04/17/2014	36817	Clerk's computer	105
05/01/2014	36874	Dell computer/office 2013	700
05/13/2015	38565	External hard drive police department	119
05/27/2016	40350	Thumb drives for Council	59
10/20/2016	40969	Computer for police department	520
10/27/2016	40993	Computer for police department	470
02/09/2017	41475	Reimbursement for records	33
06/02/2017	41956	Travel reimbursement	101
10/30/2017	42513	Sewer plant and Court Clerk toner	124
03/01/2018	43009	Thermal paper rolls/overnight paperwork	46
		Total	$2,407

In addition, other expense reimbursements made to the City Clerk were questionable. For example, a mileage reimbursement form was completed in a former City Clerk's name[14] containing expenses for a trip taken on November 13, 2013, but the mileage was reimbursed to the City Clerk on December 3, 2013. He was reimbursed for 52 miles for this trip to attend training in St. Roberts, Missouri when the mileage to and from Dixon was only 36 miles.

Also, at least 20 of the 21 reimbursement checks were signed by the City Clerk. We could not obtain a check image of the remaining check issued in 2015 to determine who signed the check. However, in a recorded interview the City Clerk indicated he signed all city checks. A signature stamp of the then Mayor[15] was also used for the second required signature on 8 of the 20 reimbursement checks with images. The then Mayor indicated in a recorded interview, that the City Clerk had access to and used his signature stamp, and he did not recall subsequently reviewing or approving documents in which his signature stamp was used.

Failure to properly review all invoices and supporting documentation increases the possibility of inappropriate disbursements. Additionally, authorization for payment should be clearly indicated. Requiring dual independent authorized signatures and limiting access to signature stamps help provide assurance that checks represent payment for legitimate city disbursements. Board members indicated they were not aware of the importance of retaining, reviewing, and approving supporting documentation of expense reimbursements, ensuring dual independent authorized signatures are on all checks, and restricting access to signature stamps.

A similar condition was noted in our prior report, No. 2015-007, *City of Dixon*, issued in February 2015.

Recommendation

The Board of Aldermen maintain adequate supporting documentation for all expense reimbursements, and ensure invoices are adequately reviewed and approved.

Auditee's Response

We have limited the number of expense reimbursements, are maintaining supporting documentation for any reimbursements paid, and are reviewing and approving all reimbursements.

[14] James Poucher was the City Clerk from January 9, 2012, through November 18, 2013.
[15] Shawn Wethington served as Mayor from April 15, 2015, to April 13, 2018.

City of Dixon
Organization and Statistical Information

The City of Dixon is located in Pulaski County. The city was incorporated in 1889 and is currently a fourth-class city. The city employed 14 full-time employees and 1 part-time employee on March 13, 2020. City operations include utility services (water, sewer, and trash), police, maintenance of streets, a library, and a city park.

The Mayor and Board of Aldermen

The city government consists of a mayor and 6-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor is paid $200 per month and Board of Aldermen members are paid $100 per month. The Mayor and Board of Aldermen at March 13, 2020, are identified below.

Allan Kuehl, Mayor (1)
Trevor Warnol, Alderman
Mary Wiles, Alderwoman
Anthony Campbell, Alderman
Mike Null, Alderman (2)
Barbara Thomas, Alderwoman
Diane Shultz, Alderwoman (3)

(1) Mike Null currently serves as Mayor.
(2) Stacey Yoakum currently serves as Alderwoman.
(3) Wesley Wilfong currently serves as Alderman.

Other Principal Officers

The City Collector, City Clerk, and Court Clerk are appointed positions. These officials at March 13, 2020, are identified below.

Luella Mentzer, City Collector (1)
Jessie Fleming, City Clerk (2)
Kathy Smith, Court Clerk

(1) Miranda McLendon served from November 16, 2020 until March 9, 2021, Misty Shelton served from March 13, 2021 until April 11, 2022, and Avirona Medley currently serves as City Collector.
(2) Glenda Pennington served from March 13, 2020, until February 1, 2021, Deanna Burns served as Interim City Clerk from February 1, 2021 until May 4, 2021, Miranda McLendon served as City Clerk from May 4, 2021 until December 21, 2021, and Deanna Burns currently serves as City Clerk.

City of Dixon
Supporting Documentation of Misappropriated Money

The following appendixes provide supporting documentation for the misappropriated money discussed in MAR finding number 1 and are summarized in the following table.

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Jessie Fleming
B	Overpayments to City Clerk

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

Office of Missouri State Auditor

SUBPOENA

To: Jessie Fleming
[redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Pamela Allison, at the Landers State Office Building, 143 Park Central Square, Springfield, MO. 65806, at 10:30 a.m. on Wednesday, October 5, 2022, for purposes of providing testimony, and producing for examination, copying, and interrogation the records and documents described in Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Ethan Evans at 301 W. High St., Room 880, Jefferson City, MO 65102 or email the records to Ethan.Evans@auditor.mo.gov.

ISSUED this 20th day of September, 2022, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 21st day of September, 2022.

Office of Missouri State Auditor

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Dixon for the time period of November 2013 to March 2020.

This request includes, but is not limited to, the following:

1. Timesheets, pay checks, pay stubs, bank statements, leave records, personnel policies, and any and all payroll records for services provided to the City of Dixon from November 2013 until March 2020;

2. Any and all documents related to your testimony during the interview held on September 21, 2022.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Appendix B
City of Dixon
Overpayments to City Clerk

Check Date	Check Number (1)	Purpose of Payment (2)	Hours Claimed	Pay Rate (2)	Gross Pay	Supported Payments (3)	Overpayments			
							Vacation Pay	Severance Pay	Sick Leave Pay	Total Overpayments
04/09/2015	38350	(4) Regular, overtime, vacation and sick leave	147.01	$ 12.25	$ 1,905.73	1,415.73	490.00	0.00	0.00	490.00
12/03/2015	Direct deposit	(5) Regular, overtime, holiday, and vacation leave	199.59	14.25	3,012.24	1,872.24	1,140.00	0.00	0.00	1,140.00
11/14/2016	41116	(6) Regular, overtime, holiday, vacation and sick leave	232.25	15.49	3,756.33	1,897.53	1,858.80	0.00	0.00	1,858.80
08/10/2017	42247	Vacation leave	80.00	15.49	1,239.20	0.00	1,239.20	0.00	0.00	1,239.20
11/15/2017	42591	Vacation leave	120.00	16.49	1,978.80	0.00	1,978.80	0.00	0.00	1,978.80
01/17/2019	44072	Vacation leave	120.00	16.49	1,978.80	0.00	1,978.80	0.00	0.00	1,978.80
02/04/2020	45156	Vacation leave	40.00	16.49	659.60	659.60	0.00	0.00	0.00	0.00
02/18/2020	45191	Vacation leave	40.00	16.49	659.60	659.60	0.00	0.00	0.00	0.00
02/27/2020	45204	Severance	240.00	16.49	3,957.60	1,319.20	0.00	2,638.40	0.00	2,638.40
03/03/2020	47013	Vacation leave	40.00	16.49	659.60	0.00	659.60	0.00	0.00	659.60
03/13/2020	47052	Sick leave	192.76	16.49	3,178.61	152.53	0.00	0.00	3,026.08	3,026.08
				Total Payments	$ 22,986.11	7,976.43	9,345.20	2,638.40	3,026.08	15,009.68

(1) All payroll checks included dual signatures, including that of the former City Clerk, Jessie Fleming.

(2) Purpose and pay rate as shown on the payroll history report.

(3) Supported payments include regular, holiday, and sick hours paid at the pay rate noted and overtime hours paid at time and a half.

(4) Hours claimed includes 17.12 hours of overtime paid at time and a half.

(5) Hours claimed includes 23.59 hours of overtime paid at time and a half.

(6) Hours claimed includes 20.5 hours of overtime paid at time and a half.

END OF TERM REPORT

January 2023

Nicole Galloway, CPA

MISSOURI'S 38th STATE AUDITOR

2022-133

Letter from Auditor Galloway

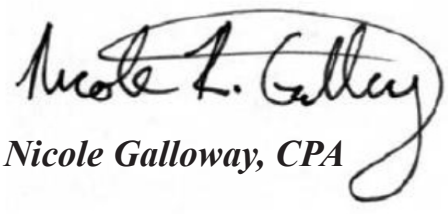
Serving as your independent taxpayer watchdog for the past nearly eight years has been among the greatest honors of my life. I have endeavored to earn your trust and have your back. Taxpayers deserve someone in government who is looking out for them, not politicians and special interests. Being your advocate in government has been my mission and I am proud of everything we've accomplished together.

I've worked closely with law enforcement to bring those who break the public trust to justice. As a result, 81 criminal charges were brought against corrupt public officials because of our audits. We've uncovered hundreds of millions of public dollars that were mismanaged, wasted, and stolen. Programs that rely on public funding have been made more efficient, less wasteful and more transparent because of our audits.

I am also proud that my office has led the way in state government when it comes to policies that are pro-working family, such as paid leave for new parents, and creating a workplace protection policy to ensure employees experiencing domestic violence can remain safe without worrying about job security. I ran my office under budget every year, returning $2.3 million to you, the taxpayers, in the process. Every independent review and audit of our office operations found an organization running efficiently and effectively.

I will reflect on my time as your Auditor with pride and a deep appreciation for the enormous power this office has to make Missouri work better for its people.

Thank you for providing me with the opportunity to serve.



Nicole Galloway, CPA

Term Highlights

A certified public accountant and certified fraud examiner, Nicole Galloway served as the 38th State Auditor of Missouri from April 2015 to January 2023. Her expertise and efforts as the state's independent watchdog helped government at every level improve operations, spanning from statewide offices to county commissions to school districts.

The State Auditor's Office received the highest marks during several reviews and audits of its operations under Auditor Galloway.

- **In 2017 and 2020, the National State Auditors Association gave the highest rating possible in its peer reviews, which are conducted every three years.**
- **The Missouri General Assembly issued two separate audits of the office and found overall operations were managed professionally.**
- **Auditor Galloway herself was honored with the Missouri NAACP Game Changer Award for her role in shining a light on inappropriate and unfair practices occurring in municipal courts across the state.**

Time and again, Auditor Galloway demonstrated that audits get results. Her reports resulted in changes to government operations, improved processes and the return of stolen taxpayer funds. Her audit recommendations have also resulted in the passage of bipartisan legislation to increase government accountability, protect privacy and safeguard taxpayer dollars. In total, nine of the Auditor's priorities were passed by lawmakers, with eight of the bills becoming law.

Auditor Galloway placed an emphasis on identifying fraud in government and holding those responsible accountable. Her audits identified more than $380 million in government waste, fraud, abuse and mismanagement.

Galloway's audits and investigations resulted in 81 criminal charges against public officials who betrayed the public trust.

Fighting Public Corruption

Auditor Galloway launched her Public Corruption and Fraud Division in 2019. The team - a dedicated group of attorneys, auditors and investigators - has a demonstrated history of working with local, state and federal law enforcement to pursue justice for taxpayers. Since 2015, audits and investigations have resulted in 81 criminal charges against public officials.

Hospital Audit Unravels Multi-State Fraud

An audit of Putnam County Memorial Hospital in 2017 led to the eventual discovery of a multi-state $1.4 billion billing scheme that used small rural hospitals to submit fraudulent claims. Auditor Galloway found $90 million in illegal billings were passed through the 15-bed hospital; this marked the largest fraud exposed in the history of the Missouri State Auditor's Office.

Auditor Galloway's office worked with federal law enforcement officials, who obtained convictions of several individuals on charges of health care fraud, including the former CEO of the Putnam County hospital and the former head of the hospital management company.

"The unraveling of this billing scheme began right here in Missouri with a state audit, and I'm proud of how my staff worked with the Department of Justice and other federal agencies to bring this fraud to an end," Auditor Galloway said.

Three Parma Officials Face Charges

The former mayor, city clerk and water supervisor of the small Bootheel town of Parma were charged criminally after an audit found $115,000 had been misappropriated and that meeting minutes and financial records were falsified. The night that new city officials took office, suspicious fires at city hall and at the former mayor's home destroyed some city records and computers. Despite the fires, auditors from Auditor Galloway's office were able to compile information from other documents to complete the audit and then assist law enforcement authorities.

Clerk Took $300,000 to Pay Credit Cards, Other Personal Expenses

An audit that began with a tip to the Whistleblower Hotline uncovered a scheme by the former city clerk of the small Ralls County town of Center to take more than $300,000 in taxpayer funds. The clerk used the funds to pay credit card bills and other personal expenses. Tracey Ray was sentenced on federal charges to serve 18 months in prison and repay $314,889.

Road District Bookkeeper Falsified Records, Took Over $286,000

The former bookkeeper of the Plattsburg Special Road District pleaded guilty to a federal theft charge for misappropriating more than $286,000. Auditor Galloway determined that Ava Langner defrauded the district in Clinton County through years of unauthorized self-payments, then attempted to cover up her crime by falsifying records. Langner was ordered to pay restitution of more than $100,000.

Viburnum Clerk Adjusted Books by $100,000 After Pocketing Cash Payments

An audit of Viburnum in Iron County discovered an elaborate, seven-year scheme by the former city clerk to adjust customer utility accounts by more than $100,000 after pocketing cash payments, and then destroying records and other evidence. The audit also found that Dana Mayberry adjusted her personal utility account to avoid paying for water and sewer services. After pleading guilty, Mayberry was ordered to pay restitution to the city.

"It is my job to tell Missourians who is corrupting our government, and to hold the powerful accountable to the people of this state. Each time we expose corruption, it puts others on notice that their wrongdoing will see the light of day."
-Auditor Galloway

Collector Sentenced to 30 Months, Ordered to Repay $380,000

The former collector of Callaway County received a 30-month prison sentence and was ordered to repay the county nearly $380,000. An audit found the collector stole the money over a period of more than two years. A follow-up report found county officials had taken recommended actions to ensure greater accountability in the future.

Greenville City Clerk Sentenced to 10 Years

The former clerk of Greenville in Wayne County was sentenced to 10 years in prison and ordered to repay more than $168,000 to the city. A 2018 state audit discovered the extent of missing funds misappropriated through improperly cashed checks, missing cash, and improper payroll payments. Forensic accounting done by auditors in Auditor Galloway's office provided the key evidence in the case against Pamela Birmingham. A follow-up report showed Greenville city officials had made many of the recommended changes to better protect taxpayer resources and restore public trust.

More than $44,000 Missing From Town of 120

A 2022 audit found more than $44,000 was misappropriated by the former city clerk of Cross Timbers, and that the Hickory County town of 120 was in poor financial condition. January Clark, who faces a felony stealing charge, received payments that were never deposited, improperly adjusted accounts including her own, and overpaid herself for hours that could not be established.
.

The Auditor's Office worked with law enforcement authorities to obtain the evidence used in her criminal prosecution.

Charges Filed After $65,000 Found Missing From Municipal Court

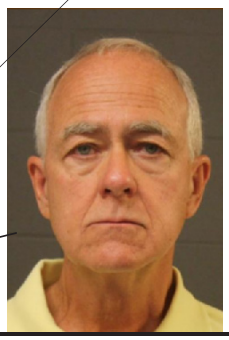
A 2015 audit of the City of Carl Junction Municipal Court, in Jasper County, uncovered more than $65,000 in missing funds. The former clerk of the court took payments that were not deposited into court bank accounts. The audit found significant weaknesses in oversight of court operations allowed the misconduct to go unnoticed for years. After pleading guilty to a charge of receiving stolen property, Cynthia Troutman was ordered to repay $40,000.

Cooper County Clerk Pleads Guilty to Stealing

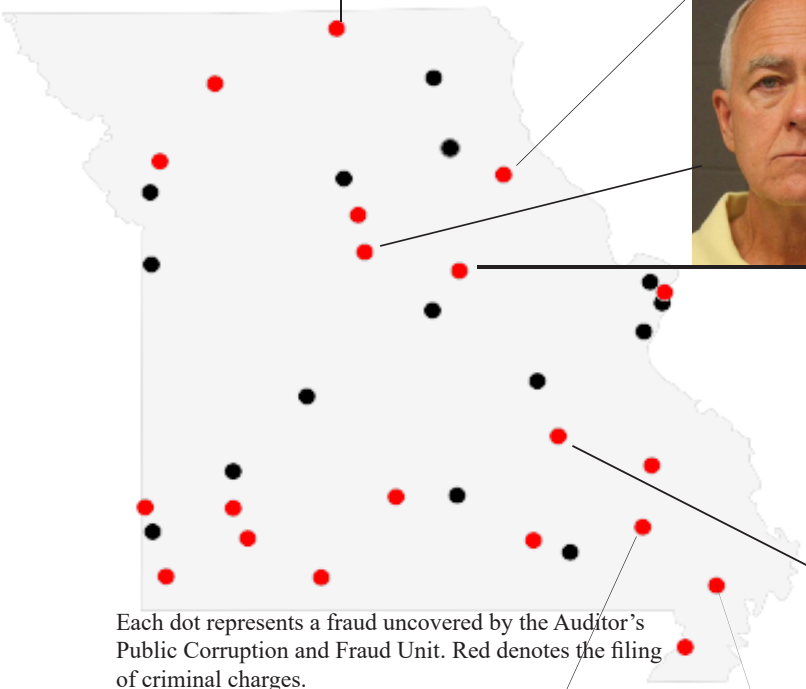
A routine audit of Cooper County found that the county clerk had misappropriated county funds to purchase a leased vehicle for personal use and schemed to evade paying sales taxes. In 2017, Darryl Kempf pled guilty to stealing and resigned from office.

Audit Details Stealing From Fire District

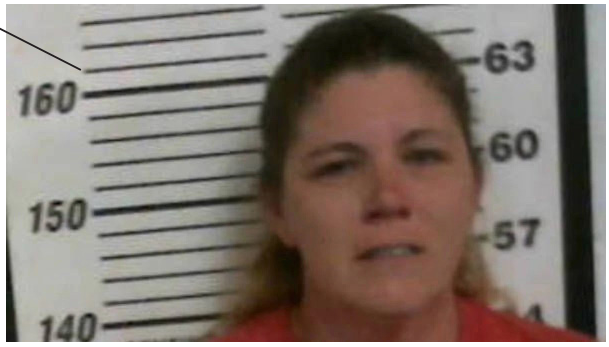
The former board president and fire chief of a St. Louis County fire district pleaded guilty to federal charges of stealing, after an audit from Auditor Galloway detailed the misuse of funds from the Kinloch Fire Protection District. The audit revealed more than $72,000 in improper purchases and cash withdrawals from the district's bank account, and an additional $25,000 in spending that could not be verified as appropriate.

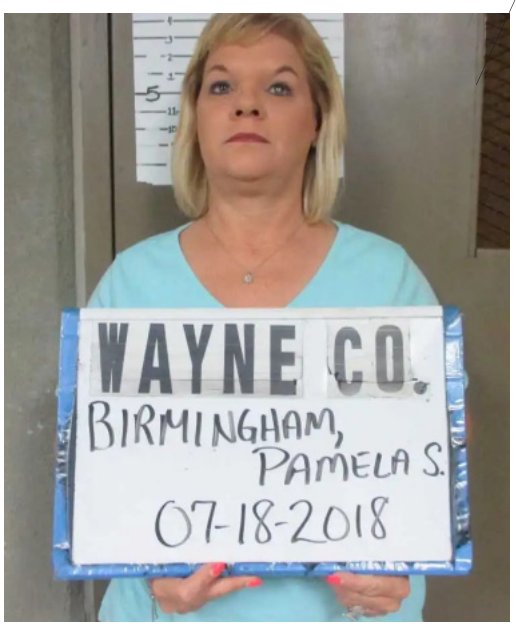


[Top left: Putnam County Memorial Hospital fraud leader Jorge Perez; top right: Former Ralls County Clerk Tracey Ray; at left: former Cooper County Clerk Darryl Kempf; below: Former Callaway County Collector Pamela Oestreich, former Viburnum Clerk Dana Mayberry.]

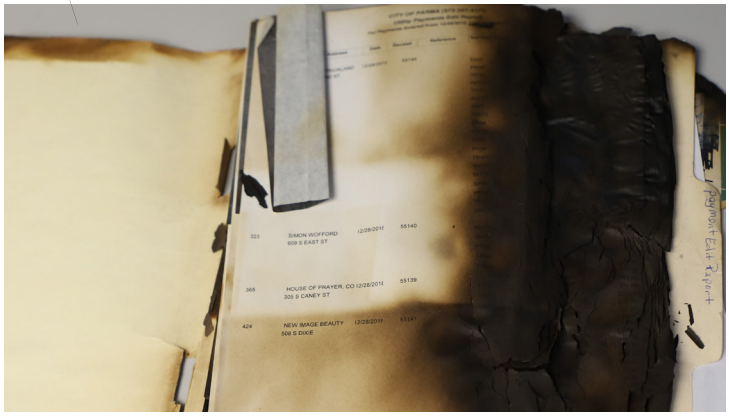


Each dot represents a fraud uncovered by the Auditor's Public Corruption and Fraud Unit. Red denotes the filing of criminal charges.





[Left: former Greenville City Clerk Pamela Birmingham; Lower right: Part of the Parma city records recovered from suspicious fire.]



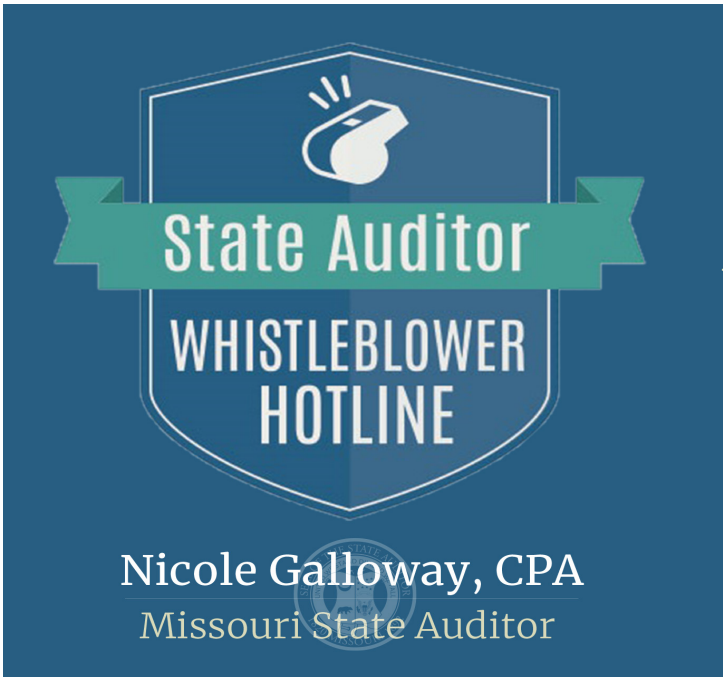
Discussing the Putnam County Memorial Hospital fraud with CBS Evening News in 2018

Announcing criminal charges against former Callaway County Collector Pamela Oestreich, who later pleaded guilty in federal court to embezzling more than $300,000 from taxpayers

Protecting the Vital Role of Whistleblowers

Each year - through phone calls, the Auditor's website, or by letter - hundreds contact the State Auditor's Whistleblower Hotline. Auditor Galloway emphasized the vital role that whistleblowers have in ensuring good government, and promoted its use to report wrongdoing. By bringing important information to light, those contacts have often initiated investigations or audits, leading to changes that benefit taxpayers.

Whistleblowers provided information that aided comprehensive independent audits in two of Missouri's largest counties, Clay and Greene. In Clay County, more than 9,000 residents signed a petition seeking an audit and in Greene County, newly elected county commissioners granted Auditor Galloway's request to perform an audit. Whistleblowers also helped spark audits after wrongdoing by local officials in communities such as Center and Parma, and in offices in Lincoln and St. Francois counties.



In addition to promoting the Whistleblower Hotline during her two terms, Auditor Galloway also fought for increased protections for whistleblowers through legislation. In one case, she went to court to preserve a whistleblower's anonymity, which was protected by state law.

In 2017, Galloway and Senator Jill Schupp outlined their plan to enhance whistleblower protections in the law after then-Governor Greitens signed a bill that exposed whistleblowers to retaliation for reporting government wrongdoing.

Shining a Light on Taxing Districts

Throughout her two terms, Auditor Galloway called for more accountability and transparency of Community Improvement Districts (CIDs) and Transportation Development Districts (TDDs), which collect tax dollars for projects intended to benefit the public interest. Statewide audits of CIDs and TDDs found many districts engaging in questionable practices with little oversight or transparency, with taxpayers on the hook for $3 billion in outstanding project costs.

In 2016 and 2017, the Auditor worked with legislators to pass laws to increase oversight of these districts. She also created a web page where Missourians could find tax rates for thousands of taxing districts across the state.

Audits of local taxing districts uncovered numerous concerns, including:

- A lack of planning and oversight of districts in the City of St. Louis, allowing spending decisions to be made by those that benefit the most.
- A TDD in Cass County that was dissolved after collecting thousands of dollars but that made none of the upgrades promised.
- A CID in Van Buren whose former board members used almost $300,000 in taxpayer funds to pay private business debts and for private construction and business improvements, including to a convenience store owned by board members.

A Watchdog for Taxpayers

Billions of taxpayer dollars are received and spent by Missouri state government each year. In her role as the independent watchdog for taxpayers, Auditor Galloway used her audits to identify problems in agencies and offices under both political parties and demanded accountability.

Speeding up Tax Refunds

For several years, Missourians expecting state refunds waited several months or longer to get the money they were owed. More than 1,000 taxpayers contacted the Auditor's Office about late refunds and how they were kept in the dark about why the refunds were late.

Auditor Galloway audited the Department of Revenue to get answers for taxpayers. When the Department failed to provide the information requested, the Auditor took the rarely used step of issuing a subpoena, and the information was turned over the next day.

Auditor Galloway's efforts also put a spotlight on an inequity in state law that resulted in a much lower interest rate paid on delayed refunds to taxpayers than the interest taxpayers had to pay for submitting their taxes late. Galloway's legislative fix passed in 2018, leveling the playing field for taxpayers.

More Accountability for Legal Settlements Using Tax Dollars

A 2017 audit of the state's Legal Expense Fund found there was no system in place to track the amount and nature of settlements and judgments paid by state agencies. In addition, the audit found that payments from the fund were consistently higher than the amounts budgeted.

Auditor Galloway also was a consistent critic of non-disclosure agreements, or NDAs, in settlements or judgments. NDAs prevented public discussion of claims settled against the government, she said, and hid long-term problems that often resulted in more lawsuits and greater costs to taxpayers. Those secret agreements are now prohibited because of legislation pushed by the Auditor.

Tracking Federal COVID Relief Dollars

In 2020, Auditor Galloway announced efforts to ensure oversight and transparency of the state's distribution and spending of billions of dollars from the federal government for COVID relief. She launched an online tool to give Missourians a detailed look at expenditures, tracking not only how much was received and expended in relief funds, but also listing which state and local government departments, vendors and expense categories were receiving the most funding. The Auditor's Office also issued monthly reports detailing state government's use of federal stimulus dollars used for COVID response.

Looking at Tax Credits for Efficiency and Effectiveness

As part of her office's Budget Integrity Series, Auditor Galloway examined the state's tax credit programs. The report showed that tax credit programs cost the state $5.4 billion over a ten-year period, and that the state had a $3 billion tax credit liability over several years for credits authorized but not redeemed. Auditor Galloway urged the General Assembly to demand more from state agencies administering the programs, including ensuring that benefit-cost analyses are accurate.

Audits Get Results

Galloway's audits put the spotlight on instances of mismanagement in government. Highlighting these inefficiencies and mismanagement led to change and reform.

Audit Finds $2 Million in Hidden "Bonuses" at University of Missouri System

In a 2017 audit of the University of Missouri System, Auditor Galloway uncovered more than $2.3 million in hidden payments and incentives given to top administrators, including luxury vehicle allowances and other compensation not included in published salaries. The Auditor said the additional compensation amounted to bonus pay, because there were no clear guidelines or performance metrics. Less than a week after the audit was released, the university system announced it was terminating the executive bonus program.

Uncovering Problems in Municipal Courts

In 2016, Auditor Galloway issued a report that identified several areas of recurring concerns with Missouri's municipal courts. Those concerns included missing funds, lack of oversight, and improper fees and poor record-keeping. She said the issues needed to be addressed for courts to regain the trust of citizens.

An audit of the Ferguson Municipal Court in St. Louis County found a court in disarray with disorganized case files, court records damaged because of improper storage, at least $1,400 in cash missing, and $26,000 in illegal fees charged to citizens. In southwest Missouri, an audit of the Carl Junction Municipal Court uncovered more than $65,000 missing, leading to criminal charges.

Monitoring State Agencies and Programs

With billions of dollars administered by state agencies and programs, audits from the State Auditor's Office help monitor the use of those funds to best benefit Missourians. When efficiency and effectiveness need to be improved, audits identify those shortcomings.

A report on domestic violence shelter funding found burdensome requirements in state law, meaning there was an inefficient and uneven distribution of funding across Missouri. In addition, domestic violence victims in Missouri were being turned away from shelters at a higher rate than neighboring states. Auditor Galloway said the requirements for information from shelters often duplicated documentation already filed with the state. She said victims of domestic violence shouldn't be turned away from help because red tape was holding up funding.

Encouraging Better Financial Practices in Local Government

Audits of counties and cities across the state identified numerous concerns that cost taxpayers, and resulted in audit ratings of "poor." An audit of New Madrid County found that payroll tax withholdings were not being sent to the state, resulting in more than $50,000 in interest charged to local taxpayers. Officials in Bel-Ridge, Monroe City, Glasgow, Sparta and Dade County, among others, were not adequately monitoring financial conditions, resulting in serious impacts to municipal and county budgets. A fire station built through a voter-approved bond in the Smithville Area Fire Protection District sat unused because of poor planning by officials to pay for staffing the station. Entities that received the lowest audit rating were often given a follow-up report to measure the progress local officials made to implement audit recommendations. In many cases, local officials made progress to address those issues.

Auditor Galloway routinely hosted county and local government officials in Jefferson City to share best practices for protecting the public trust (pictured at right.)

Transparency - a top priority for Auditor Galloway

Transparency in government operations was a standard Auditor Galloway upheld for the agencies she audited and her own office as well. A 2016 audit from the Auditor's Office sent an open records request to more than 300 government entities and found that only 30% fully complied with laws designed to keep government accessible to citizens.

Audits of agencies often identified concerns about compliance with Missouri's Sunshine Law, including improperly closed meetings and accessibility to public records. Auditor Galloway used the subpoena power of her office to obtain information from the Missouri Department of Revenue as part of an audit to ensure Missourians received their tax refunds in a timely manner.

In a letter sent to local and county governments in 2019, the Auditor called on local governments to be fully transparent with Missourians. She encouraged them to ban the use of self-deleting apps, which could be used to conduct public business in secret. The letter also included updated guidelines from the State Records Commission, reflecting developments in how public records are maintained electronically.

Thorough, Comprehensive Reviews

Greene County

In December 2017, Auditor Galloway asked the Greene County Commission to authorize an audit into whistleblower allegations that public resources were misused to advocate for a 2017 ballot measure. The then-commission did not grant the request, and it was only after two new commissioners were elected that an audit could begin in 2019.

The final audit in Greene County found that taxpayers paid more than $25,000 in legal invoices related to an ethics complaint against a county commissioner surrounding the ballot measure campaign. The same commissioner also used his official county e-mail to encourage other county employees to engage in campaign activity around the sales tax measure.

City of St. Louis

In 2018 the City of St. Louis Board of Aldermen requested a comprehensive audit of the City of St. Louis. Auditor Galloway began the process by hosting a series of listening sessions with residents and stakeholders. Next, the office reviewed whether the city had addressed the findings of the last comprehensive audit of the city in 2010. By the end of her term in office, Galloway had issued 22 audit reports covering City of St. Louis departments and government operations.

Jackson County

In early 2021, Auditor Galloway released the final report on Jackson County, the second-most populous county in Missouri. The review of the county assessment department found several problems that the Auditor's Office recommended be addressed to ensure better oversight of the assessment process. County officials indicated they were moving forward with the recommendations. Auditor Galloway released four reports on county operations in 2020 that also gave recommendations to ensure transparency and more effective use of taxpayer dollars. The audits of Jackson County government finances were initiated by a request from the county legislature.

St. Louis County

After the former St. Louis County Executive was federally charged with public corruption, Auditor Galloway was asked by the county council to conduct an independent review of county government operations in 2019.

Her audit found that inadequate oversight enabled the former county executive and his appointee to the St. Louis Economic Development Partnership to abuse their positions through large, unauthorized bonuses and manipulation of contracting and procurement processes.

Clay County

An audit of Clay County government was initiated after a citizen petition was submitted to the State Auditor's Office. The Clay County Commission filed a lawsuit to prevent the Auditor from conducting the citizen-mandated audit, but a court ruling dismissed the lawsuit and confirmed the Auditor's legal authority. Throughout 2021, the office worked to complete the audit of the operations of the former Clay County Commission, with the final report issued in early 2022.

In 2020, the State Auditor's Office released reports on the Clay County clerk, public administrator, recorder of deeds and collector. In 2021, the office released the report on the Clay County Sheriff. In February 2022, all audit work on the comprehensive petition audit of Clay County government was completed with the release of the report on the Clay County Commission.

"The ability for taxpayers to petition the State Auditor for a comprehensive review of their local government is a **powerful tool** for citizens to demand **accountability** and **transparency**."

- Nicole Galloway, CPA

Auditor Galloway visits Clay County to deliver the results of her audit of the former county commission in 2022.

Demanding Accountability in Charter Schools

As a strong supporter of public education in Missouri, Auditor Galloway called for better oversight of the state's charter schools, which receive the same funding as public schools but can operate free from some rules that apply to traditional public schools. A 2020 audit of charter school closures found that 23 of 26 charter schools that closed did so for reasons linked to mismanagement, financial distress, or poor academic performance. Auditor Galloway recommended setting standards in state law to provide consistent training and qualification standards for charter school board members.

Audits of Individual Charter Schools Revealed Mismanagement and Even Fraud

- Administrators at Hope Academy Charter School in Kansas City inflated attendance records, leading to the state making $4.3 million in overpayments over a two-year period before the school closed. After the 2015 audit, the Missouri Attorney General sued to recover the overpayments.
- The former executive director of the defunct St. Louis College Prep Charter School was sentenced to prison and ordered to repay $2.3 million in public funds. A 2019 audit found Michael Malone falsified attendance records, leading to the overpayment. Auditor Galloway's Public Corruption and Fraud Unit worked with the U.S. Attorney and the FBI on the case.
- An audit of Pathway Academy Charter School in Kansas City in 2020 found several concerns at the now-closed school. Those included thousands of dollars in improperly paid bonuses and questionable disbursements and credit card use.

Protecting Personal Data of Students in Public Schools

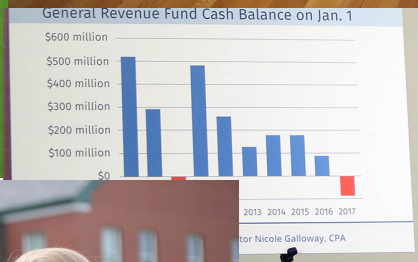
In 2015, Galloway launched her Cyber Aware School Audits to identify practices that improve the security of information schools have on students and their families. Auditor Galloway made cybersecurity a priority across all components of government, including Missouri schools. The Cyber Aware School Audits were part of an ongoing emphasis on data protection practices and keeping Missourians' information secure.

(Left) Presenting Cyber Aware School Certificate to the Harrisonville School District in 2018

(Right) Clockwise from top: Meeting with St. Louis-area clergy regarding the City of St. Louis comprehensive audit 2018; Speaking at Girls State 2019; Meeting with Hispanic Leaders of Greater St. Louis 2020; Budget Integrity Series Press Conference 2017; Attending the Missouri State Fair 2018; Touring Fort Leonard Wood 2019; Speaking at 150th Anniversary celebrations for Missouri S&T 2020

GIRLS
STATE

150
MISSOURI S&T


General Revenue Fund Cash Balance on Jan. 1
$600 million
$500 million
$400 million
$300 million
$200 million
$100 million
$0
2013 2014 2015 2016 2017
tor Nicole Galloway, CPA

U.S. ARMY

Advocating for farmers, the rural way of life, and all Missourians.
MILK

BY THE NUMBERS

1,080 REPORTS ISSUED

81 CRIMINAL CHARGES BROUGHT AGAINST CORRUPT PUBLIC OFFICIALS

$2.3M RETURNED TO TAXPAYERS

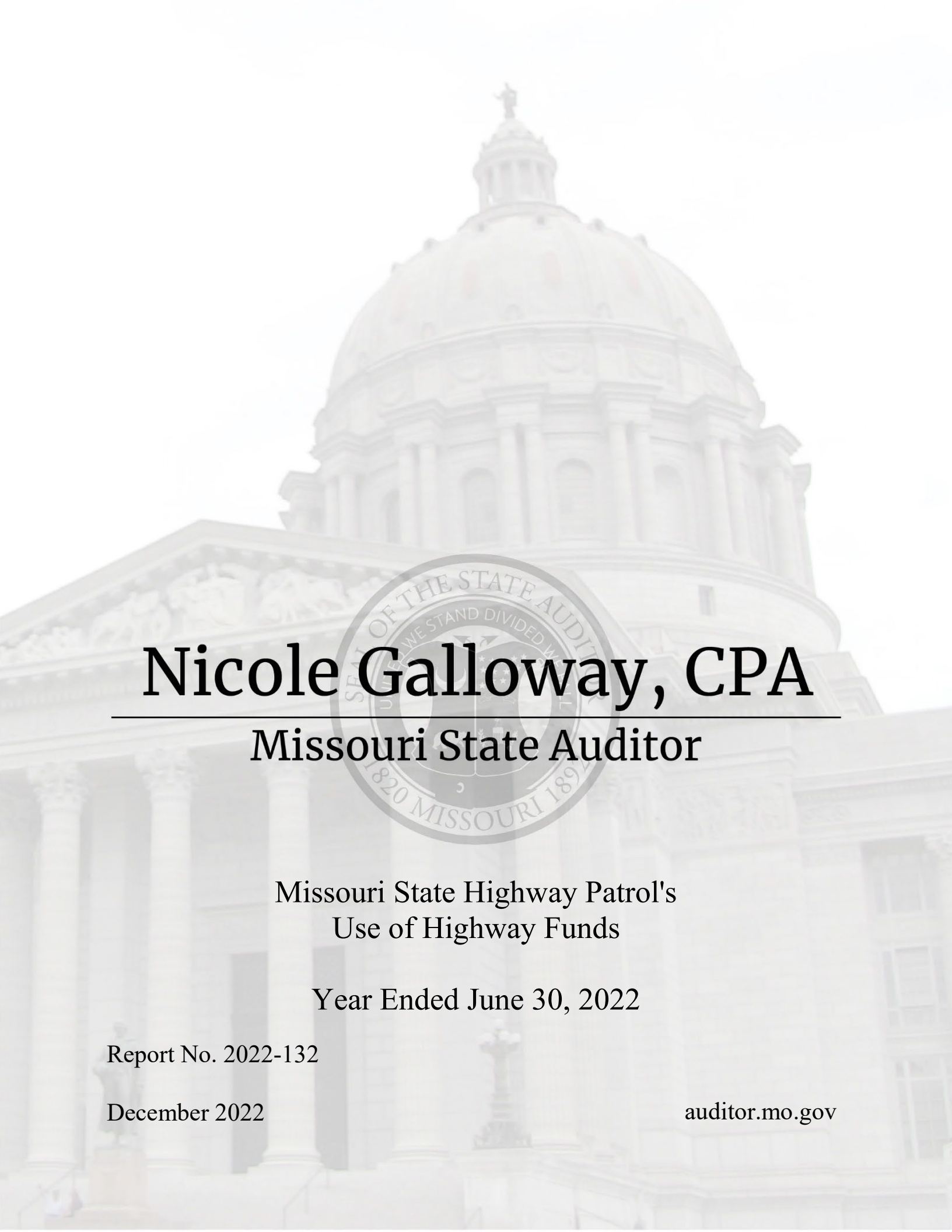
Running the office under budget every year resulted in $2.3M returned to the general revenue fund

FIVE INDEPENDENT REVIEWS

Every independent review of Galloway's office operations found an organization running efficiently and effectively

$380M

Hundreds of millions in waste, fraud, abuse and mismanagement uncovered



Nicole Galloway, CPA

Missouri State Auditor

Missouri State Highway Patrol's
Use of Highway Funds

Year Ended June 30, 2022

Report No. 2022-132

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Missouri State Highway Patrol's Use of Highway Funds

Background

Missouri state law requires the Missouri State Auditor to examine whether State Highways and Transportation Fund appropriations to the Missouri State Highway Patrol are used in accordance with the Missouri Constitution, which limits the use of these funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations.

Methodology

Audit staff reviewed policies and procedures, financial records and other pertinent documents; interviewed agency personnel; and performed sample testing. Auditors also reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources.

Conclusions

The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2022 fiscal year.

Because of the limited objective of this review, no overall rating is provided.

Missouri State Highway Patrol's Use of Highway Funds
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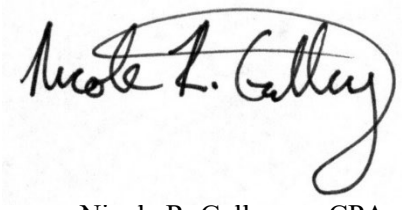
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandra K. Karsten, Director
Department of Public Safety
and
Colonel Eric T. Olson, Superintendent
Missouri State Highway Patrol
Jefferson City, Missouri

We have audited the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds, as required by Section 226.200.3, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2022. The objective of our audit was to determine whether the agency is in compliance with legal provisions related to the use of highway funds.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The Background, Methodology, and Conclusions present our comments concerning the overall compliance related to the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds.



Nicole R. Galloway, CPA
State Auditor

Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

Background

The State Auditor is required to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution.

Limitations and requirements

Article IV, Section 30(b), Missouri Constitution, limits the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo, provides, in part:

" . . . Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007. The state auditor shall annually audit and examine the appropriations made to the highway patrol to determine whether such appropriations are actually being used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution. The state auditor shall submit its annual findings to the general assembly by January fifteenth of each year."

During the year ended June 30, 2022, the MSHP used appropriations from the State Highway Fund as follows:

	Appropriation Authority	Expenditures	Lapsed Balances[1]
Enforcement personal service	$ 79,682,022	70,094,455	9,587,567
Enforcement expense and equipment	6,664,292	6,171,696	492,596
Technical services personal service	16,832,168	14,653,635	2,178,533
Technical services expense and equipment	14,968,526	14,190,377	778,149
Vehicle and driver safety personal service	11,631,545	10,583,187	1,048,358
Vehicle and driver safety expense and equipment	1,060,790	903,797	156,993
Refund unused motor vehicle inspection stickers	100,000	46,096	53,904
Administration personal service	6,777,729	6,253,911	523,818
Administration expense and equipment	527,891	402,624	125,267
Crime laboratories personal service	4,292,131	4,052,062	240,069
Crime laboratories expense and equipment	1,297,749	1,182,241	115,508
Law Enforcement Academy personal service	1,463,549	1,416,447	47,102
Law Enforcement Academy expense and equipment	73,576	60,586	12,990
Fringe benefits personal service	91,386,752	77,660,635	13,726,117
Fringe benefits expense and equipment	7,295,799	6,752,034	543,765
Vehicle replacement expense and equipment	6,323,075	5,210,735	1,112,340
Gasoline expenses	4,737,264	4,355,069	382,195
Interoperable system highway	5,612,926	5,239,075	373,851
Interoperable ongoing highway	4,100,000	3,880,123	219,877
Total	$ 264,827,784	233,108,785	31,718,999

[1] The lapsed balances include withholdings made at the Governor's request totaling $4,841,357.

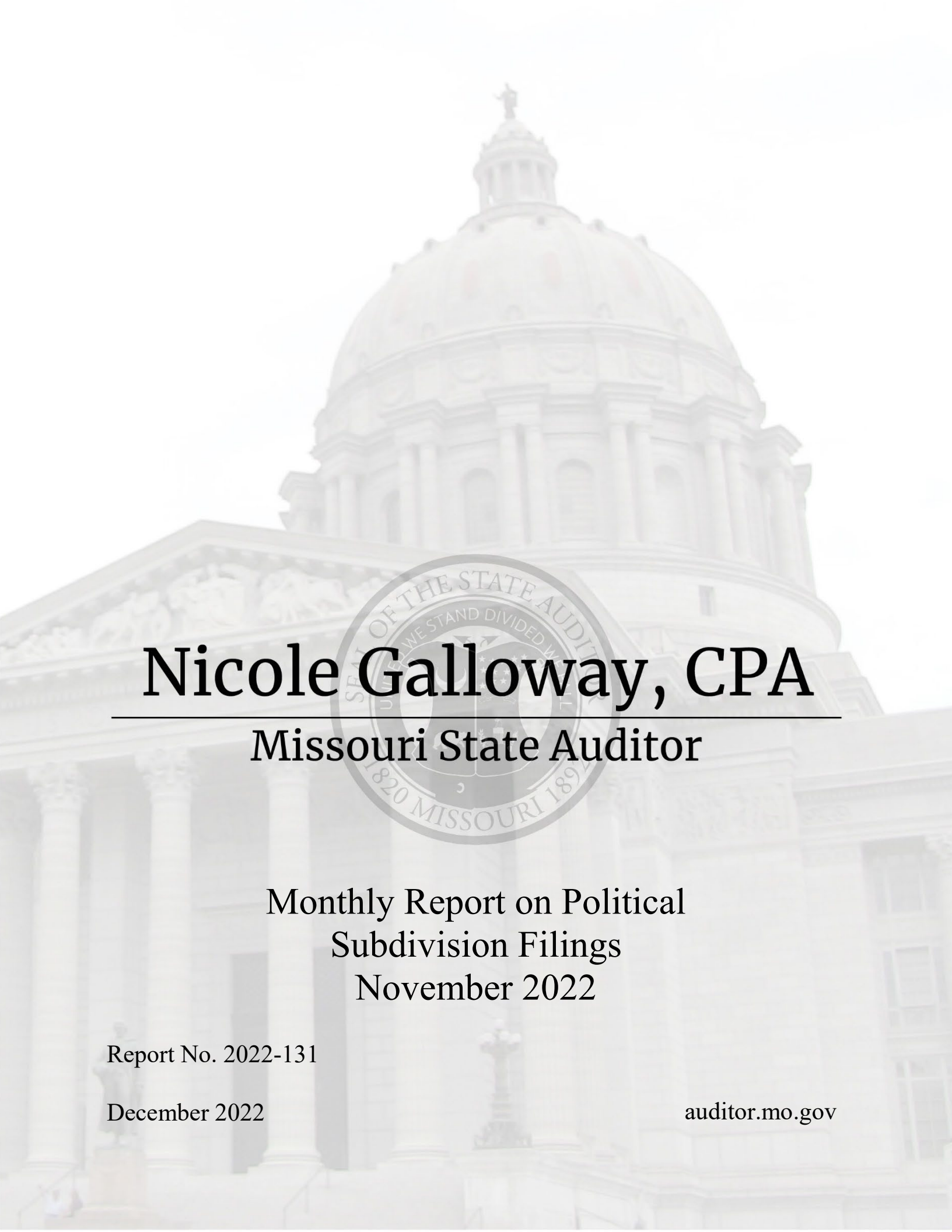
Methodology

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the agency; and performing sample testing using judgmental selection. The results of our sample testing cannot be projected to the entire population from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objective and assessed the design, implementation, and operating effectiveness of such internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To determine whether the MSHP complied with the limitations on the use of highway funds, we reviewed the MSHP calculations of amounts expended from the State Highway Fund for non-highway activities and the amounts expended by the MSHP for highway-related activities from other funding sources. We compared the amounts used in the MSHP calculations to expenditures recorded in the state accounting system (SAM II) and other supporting documentation. In addition, we tested certain expenditures to determine if the expenditures were properly recorded.

Conclusions

We concluded the MSHP is in compliance with legal provisions related to the use of highway funds. During fiscal year 2022, the MSHP spent approximately $1,404,000 appropriated from the State Highway Fund for expenditures not related to highway activities. This amount included non-highway personal service expenditures made from the State Highway Fund from appropriations for administration, crime laboratories, and training academy; and expense and equipment expenditures from appropriations for administration, and gasoline. However, these expenditures were more than offset by personal service and/or expense and equipment expenditures totaling approximately $7,396,000 from appropriations for crime laboratories, training academy, technical services, and fringe benefits that were related to highway activities, but not paid from the State Highway Fund. As a result, approximately $5,992,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2022.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings November 2022

Report No. 2022-131

December 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
November 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by November 30, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in November 2022, after their filing deadline. The filing status for these 14 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2022, after their filing deadline.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due November 30, 2022

Fiscal Year Ended May 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	July 19, 2022
Barry	Southwest Rural Water Supply District 1	No	
Caldwell	PWSD 3 Caldwell County	No	
Cass	PWSD 3 Cass County	Yes	November 16, 2022
Franklin	PWSD 3 Franklin County	Yes	November 23, 2022
Holt	Canon Drainage District	Yes	June 29, 2022
Jefferson	PWSD 7 Jefferson County	Yes	November 29, 2022
	PWSD C-1 Jefferson County	Yes	November 30, 2022
Polk	Citizens Memorial Hospital District	Yes	October 19, 2022
St. Clair	Ellett Memorial Hospital District	Yes	October 26, 2022
Total Filed		8	
Total Not Filed		2	

Acronyms:
PWSD Public Water Supply District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in November 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bates	PWSD 4 Bates County	Yes	November 7, 2022
Jackson	New Longview TDD	Yes	November 29, 2022
Madison	Madison County Ambulance District	Yes	November 1, 2022
New Madrid	Drainage District 33 New Madrid County	Yes	November 15, 2022
Platte	9 Highway Corridor CID	Yes	November 15, 2022
Pulaski	Bowman TDD	Yes	November 8, 2022
St. Charles	Junction CID	Yes	November 14, 2022
	Junction TDD	Yes	November 14, 2022
Total Filed		8	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2022
Filed in November 2022

Fiscal Year Ended February 28, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Fabius River Drainage District	Yes	November 1, 2022
Total Filed		1	

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2022
Filed in November 2022

Fiscal Year Ended March 31, 2022

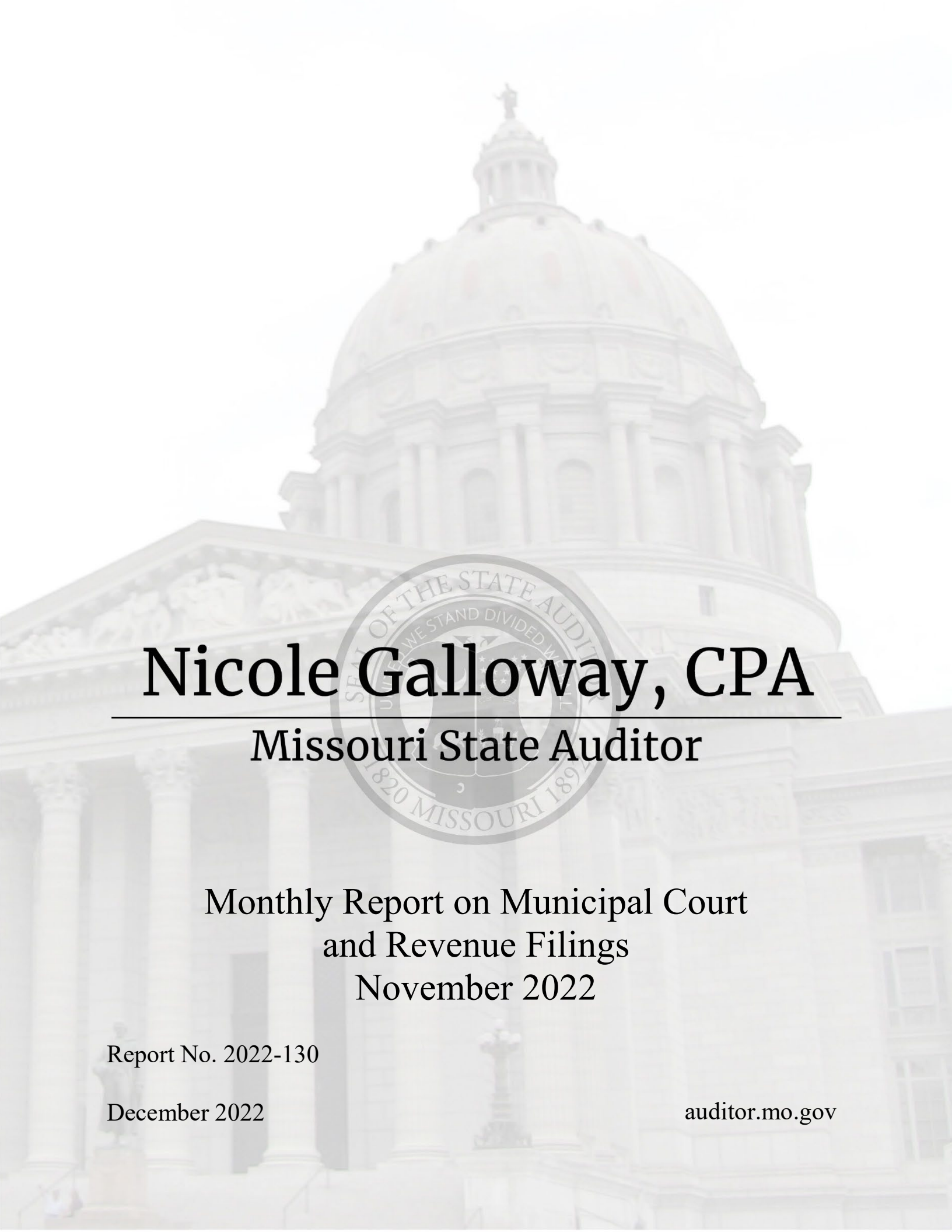
Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Harrison	Harrison County Hospital District	Yes	November 8, 2022
Schuyler	Schuyler County Ambulance District	Yes	November 18, 2022
Total Filed		2	

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2022
Filed in November 2022

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Antioch Center CID	Yes	November 10, 2022
	Metro North Crossing CID	Yes	November 10, 2022
New Madrid	Drainage District 38 New Madrid County	Yes	November 28, 2022
Total Filed		3	

Acronyms:
CID Community Improvement District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings November 2022

Report No. 2022-130

December 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
November 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

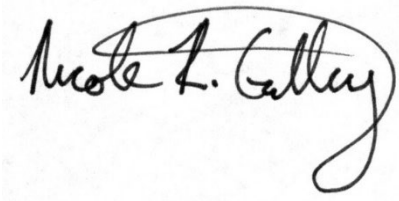
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by November 30, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 3 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in November 2022, after their filing deadline. The filing status for these 19 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2022, whose financial report was due by November 30, 2022. All 6 municipalities filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. One municipality was required to file a certification, and did so timely.

This report includes the filing status for 19 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2022, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 7 filed an addendum, and 6 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2022

Fiscal Year Ended May 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	October 6, 2022	N/A	N/A
Clay	Village of Oakwood Park	Yes	November 5, 2022	N/A	N/A
Cole	Village of Centertown	Yes	November 30, 2022	N/A	N/A
Nodaway	City of Ravenwood	Yes	July 29, 2022	No	N/A
Pettis	City of La Monte	Yes	October 21, 2022	Yes	Yes
Pike	City of Louisiana	Yes	November 30, 2022	No	N/A
Total Filed		6		1	1
Total Not Filed		0		2	0
Total N/A		0		3	5

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in November 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Hume	Yes	November 11, 2022	N/A	N/A
Iron	Village of Des Arc	Yes	November 3, 2022	N/A	N/A
Lincoln	City of Elsberry	***	July 26, 2022	***	Yes
Polk	City of Humansville	Yes	November 8, 2022	***	Yes
St. Charles	City of New Melle	Yes	November 7, 2022	N/A	N/A
St. Louis	City of Bellerive Acres	Yes	November 14, 2022	No	No
	City of St. John	**	June 30, 2022	Yes	Yes
Taney	City of Merriam Woods	Yes	November 15, 2022	No	N/A
Total Filed		6		1	3

** Filed by June 30, 2022.

*** Filed after June 30, 2022, but before November 2022.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2022
Filed in November 2022

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Pasadena Hills	Yes	November 14, 2022	**	**
Total Filed		1		0	0

** Filed by August 31, 2022.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2022
Filed in November 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Centralia	Yes	November 23, 2022	No	N/A
Clay	City of Holt	Yes	November 3, 2022	No	N/A
	City of Mosby	Yes	November 18, 2022	No	N/A
	Village of Claycomo	Yes	November 9, 2022	***	Yes
Lafayette	City of Odessa	Yes	November 3, 2022	**	**
Lawrence	City of Verona	**	September 13, 2022	**	Yes
Pettis	City of Sedalia	***	October 31, 2022	Yes	N/A
Ray	City of Hardin	No		Yes	No
Total Filed		5		2	2

** Filed by September 30, 2022.

*** Filed after September 30, 2022, but before November 2022.

N/A Entities without a municipal judge are not required to file a certification.

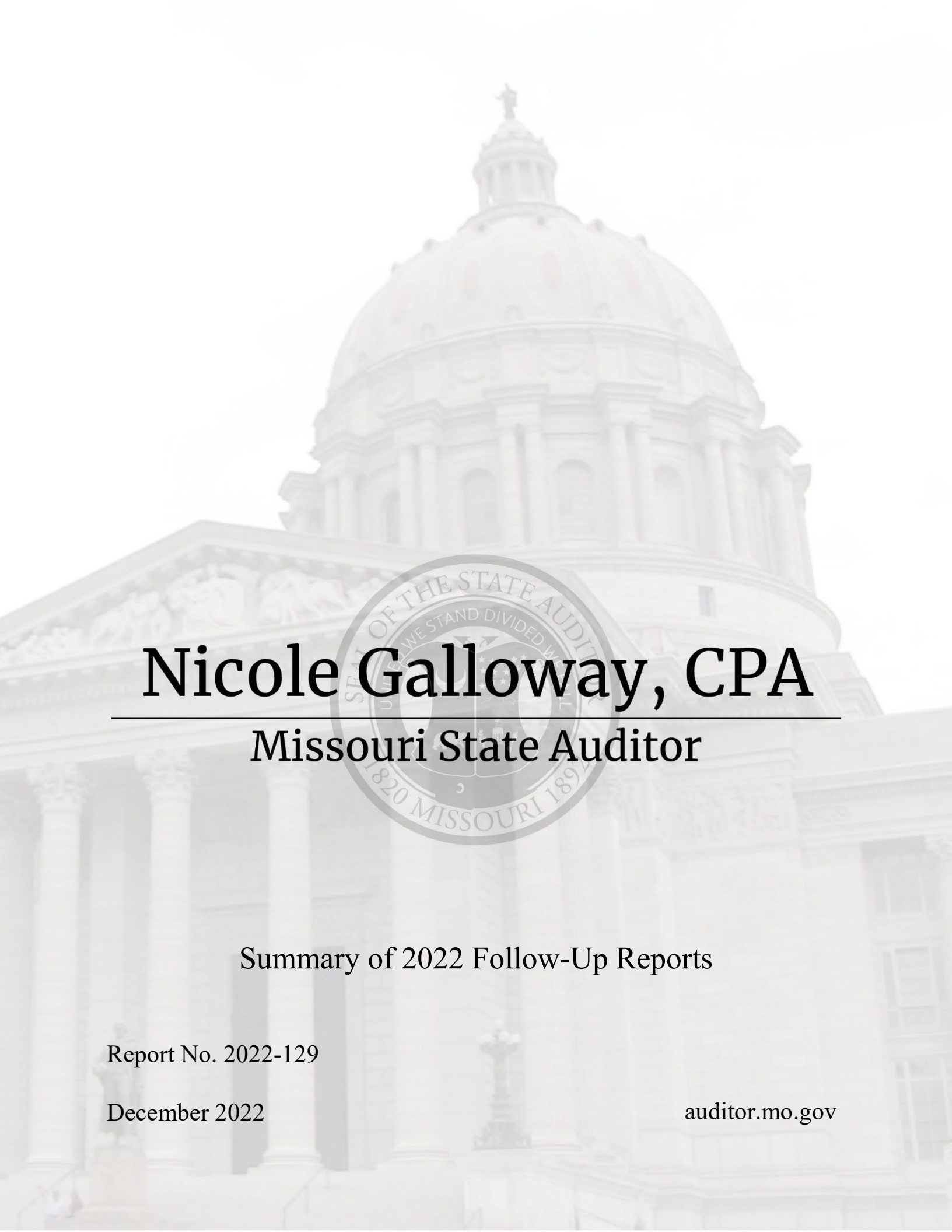
Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2022
Filed in November 2022

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Alma	**	October 28, 2022	Yes	N/A
Clark	City of Charleston	**	October 31, 2022	Yes	Yes
Perry	City of Linn	Yes	November 2, 2022	Yes	N/A
Pettis	City of Beverly Hills	Yes	November 30, 2022	Yes	**
Total Filed		2		4	1

** Filed by October 31, 2022.

N/A Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Summary of 2022 Follow-Up Reports

Report No. 2022-129

December 2022

auditor.mo.gov

Summary of 2022 Follow-Up Reports
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NICOLE GALLOWAY, CPA
Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2022. The State Auditor's Office conducted 2 follow-up reviews pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

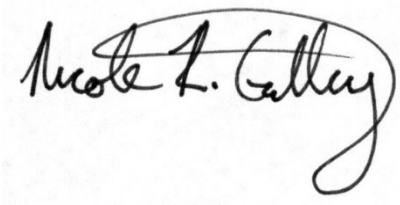
1. Identify audit report findings for which follow up is considered necessary, and inform the auditee about the follow-up review on those findings.

2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:

    - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
    - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
    - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
    - Not implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

Auditors conduct follow-up work for audits with significant or serious findings when determined necessary.

Of the 42 recommendations included in the follow-up reports, 9 (22 percent) had a status of implemented, 8 (19 percent) had a status of in progress, 19 (45 percent) had a status of partially implemented, and 6 (14 percent) had a status of not implemented.



Nicole R. Galloway, CPA
State Auditor

Summary of 2022 Follow-Up Reports
Status of Recommendations

1. City of Homestead Village

Report Number 2022-039

City of Homestead Village received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.

Status determined:

Implemented	3
In Progress	2
Partially Implemented	6

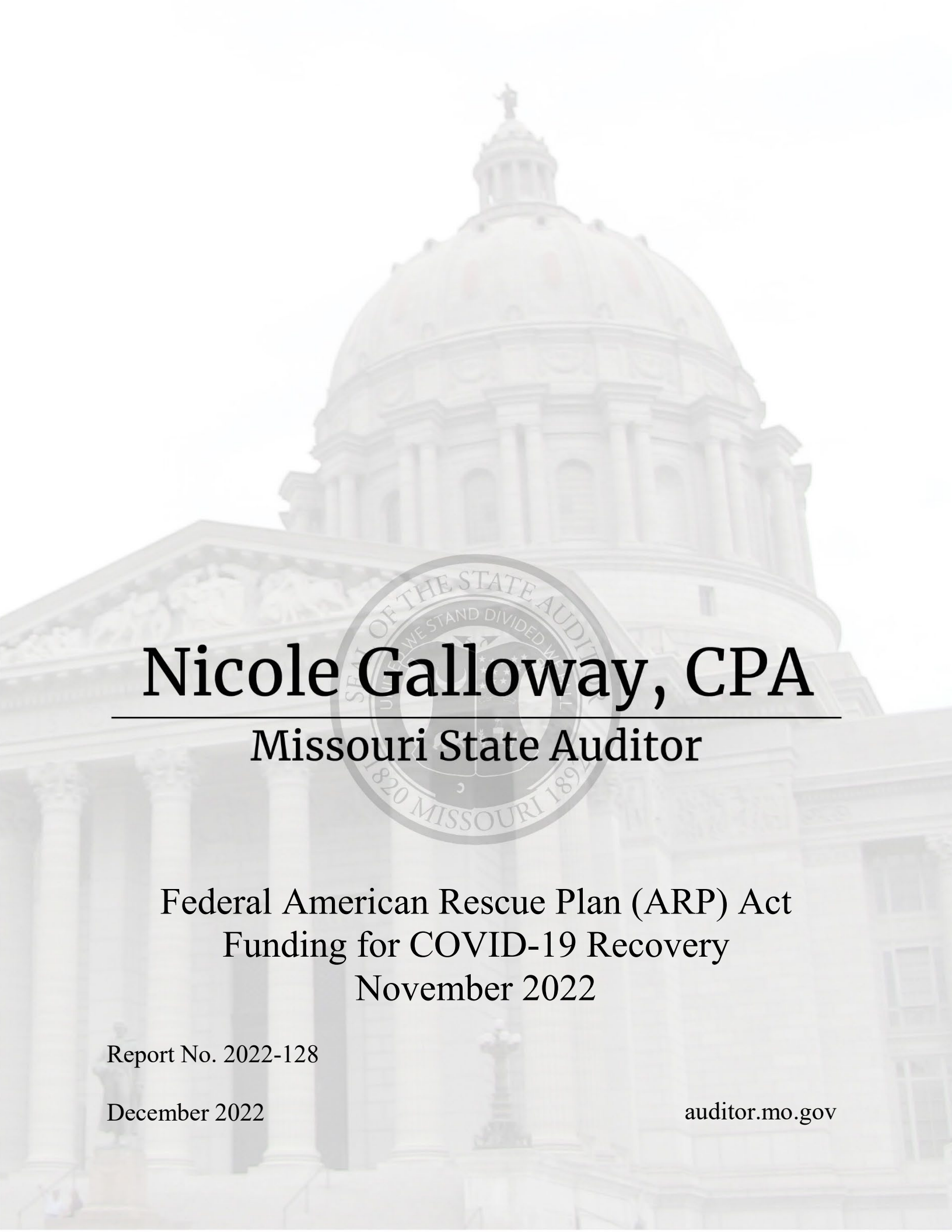
2. City of Cross Timbers

Report Number 2022-124

City of Cross Timbers received a "Poor" overall audit rating. The follow-up report focused on 31 recommendations.

Status determined:

Implemented	6
In Progress	6
Partially Implemented	13
Not Implemented	6



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery November 2022

Report No. 2022-128

December 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
November 2022
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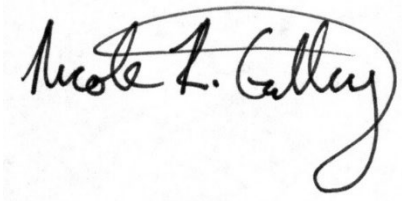
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of November 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In November, the state spent $125.6 million from federal ARP Act assistance (Appendix A). Through the end of November, the state has received $5.13 billion and spent $2.35 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of November 30, 2022, approximately $11.03 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule took effect April 1, 2022; however, recipients could take advantage of the final rule's flexibilities and simplifications before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In November, the state spent $125.6 million from federal ARP Act assistance (Appendix A). Through the end of November, the state has received $5.13 billion and spent $2.35 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
November 1, 2022, through November 30, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 729,286	0	0	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	1,545,634,136	0	0	0	0	0	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	243,074,017	0	102,222	0	0	4,653	242,967,142
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	535,952,173	3,094	1,521,380	0	0	53,179	534,380,708
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	278,559,871	0	422,916	0	0	9,605	278,127,350
Coronavirus State Government Fiscal Recovery - Broadband Fund	34,177,645	0	21,811	0	0	11,318	34,144,516
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	0	0	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	34,805	36,211,109	36,145,791	0	0	14,830	85,293
Child Care Stabilization Federal Emergency 2021 Fund	0	11,854,085	11,706,990	0	0	0	147,095
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	130,153,566	0	24,436,348	0	0	0	105,717,218
Office of Administration Federal Stimulus 2021 Fund	1,022,146	0	4,333	0	0	2,821	1,014,992
Secretary of State Federal Stimulus 2021 Fund	0	142,531	142,531	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	2,376	1,108,984	1,014,877	0	0	0	96,483
Department of Economic Development Federal Stimulus 2021 Fund	26,870,819	351,033	348,255	0	0	0	26,873,597
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	8,326	50,000	43,480	0	0	7,081	7,765
Department of Mental Health Federal Stimulus 2021 Fund	56,696	1,858,882	1,922,958	0	450,000	12,780	429,840
Department of Social Services Federal Stimulus 2021 Fund	8,497	189,045	196,933	0	0	0	609
Department of Health and Senior Services Federal Stimulus 2021 Fund	2,240,282	210,000	596,233	0	0	13,856	1,840,193
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(207,122)	124,576	7,740	0	0	0	(90,286)
FMAP Enhancement Expansion Fund [2]	0	46,930,411	46,930,411	0	0	0	0
Total all Funds	$ 2,809,482,645	99,033,750	125,565,209	0	450,000	130,123	2,783,271,063

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through November 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	450,233,224	449,503,938	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	1,139,661,995	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	172,021	0	243,171,249	32,086	242,967,142
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	3,094	47,115,610	0	581,784,563	291,339	534,380,708
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	1,991,328	0	280,132,748	14,070	278,127,350
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	393,639	0	34,573,435	35,280	34,144,516
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	528,701	2,500	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	516,223,612	516,077,438	0	0	60,881	85,293
Child Care Stabilization Federal Emergency 2021 Fund	13,474,998	13,327,903	0	0	0	147,095
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,169,274	127,452,056	0	0	0	105,717,218
Office of Administration Federal Stimulus 2021 Fund	1,538,624	512,333	0	0	11,299	1,014,992
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	3,177,806	3,177,806	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	4,462,246	4,365,763	0	0	0	96,483
Housing Assistance Federal Stimulus 2021 Fund	147,783,504	147,783,504	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	27,388,082	514,485	0	0	0	26,873,597
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	198,288	176,500	0	0	14,023	7,765
Department of Mental Health Federal Stimulus 2021 Fund	3,836,412	4,493,633	0	1,150,000	62,939	429,840
Department of Social Services Federal Stimulus 2021 Fund	94,582,062	94,581,453	0	0	0	609
Department of Health and Senior Services Federal Stimulus 2021 Fund	44,340,219	42,389,853	0	0	110,173	1,840,193
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	852,829	943,115	0	0	0	(90,286)
FMAP Enhancement Expansion Fund [3]	625,640,585	625,640,585	0	0	0	0
Total all Funds	$ 5,133,915,407	2,351,162,254	0	1,140,811,995	1,140,294,085	2,783,271,063

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND						
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	$ 250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
CORONAVIRUS CAPITAL PROJECTS FUND						
OA - for the Department of Economic Development (DED) - broadband infrastructure	196,737,544	0	196,737,544	0	0	0
Total Coronavirus Capital Projects Fund	196,737,544	0	196,737,544			
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS 2021 FUND						
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention				89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations				118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas				14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers				2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs				63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.				67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs				18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees				10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices				7,500,000	0	7,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship				3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs				6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations				8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend				7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma				13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management				9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications				6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri				500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	2,500	3,703,723	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council				365,000	0	365,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	516,984	0	516,984			
Total DESE Federal Stimulus 2021 Fund	4,364,165	2,500	4,361,665	448,241,317	0	448,241,317

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE FEDERAL EMERGENCY RELIEF 2021 FUND						
Distributions to free public schools under the ARP Act - expense and equipment				1,762,124,659	333,956,271	1,428,168,388
Distributions to the free public schools under the ARP Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	1,762,124,659	168,569,253	1,593,555,406			
Distributions to the free public schools under the ARP Act - administration of the program	13,125,000	0	13,125,000			
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	4,964,319	63,677,549	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	3,364,560	16,635,440	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the ARP Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	48,866	3,155,212	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the ARP Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	23,731	9,594,720	9,618,451	0	9,618,451
Special Education Program	46,541,208	2,901,888	43,639,320	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	296,943	2,956,325	3,253,268	0	3,253,268
Education under the ARP Act - personal service	725,841	122,828	603,013			
Education under the ARP Act - expense and equipment	1,224,000	0	1,224,000			
Missouri Postsecondary Advising Program	9,075,000	118,133	8,956,867			
Data system upgrades	640,626	0	640,626			
Teacher recruitment and retention grant program	19,957,126	0	19,957,126			
Missouri Mathematics Mastery Program	10,326,250	0	10,326,250			
Mental health support initiatives	19,100,000	0	19,100,000			
Assessment system redesign	12,958,885	0	12,958,885			
Missouri Read, Lead, Exceed Program	26,991,925	0	26,991,925			
Afterschool programs	20,000,000	678,956	19,321,044			
Research and analysis	2,167,000	1,008,800	1,158,200			
Administration	7,662,817	104,981	7,557,836			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
For a one-time grant not more than $1,500 to the parent, parents or guardians of each eligible kindergarten through grade 12 age child to support qualifying educational enrichment activities; these funds may be administered by a third-party vendor, which must create a digital account for each recipient that allows for reimbursement and for direct payment for qualified expenses; the DESE shall establish criteria for qualifying expenses, which shall include but not be limited to: tutoring, extended school day educational programs, academic and arts-related day or summer camps, and educational, learning, study skills services, or services offered by local education agencies; grant awards shall be calculated in two tranches; eligible first tranche applicants shall include those applicants with incomes below 185 percent of the federal poverty level; first tranche awards shall be the lesser of $1,500 or the quotient of the total appropriation divided by the eligible number of applicants; any amount of appropriation remaining after the first tranche distribution shall constitute the second tranche distribution; the second tranche distribution shall be equally divided among all remaining eligible applicants who did not receive a first tranche award; the DESE shall establish metrics to determine usage and success of program	25,000,000	0	25,000,000			
Total DESE Federal Emergency Relief 2021 Fund	2,082,338,002	182,203,258	1,900,134,744	1,913,383,532	333,956,271	1,579,427,261
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND						
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the ARP Act of 2021	2,207,000	0	2,207,000	500,000	0	500,000
Transit Program - assistance to transit providers to continue responding to the ongoing COVID-19 pandemic, including for costs to assist with operations, including payroll and personal protective equipment expenses, including support to rural transit agencies and transit service for the elderly and individuals with disabilities, pursuant to the provisions of the ARP Act of 2021	12,903,690	0	12,903,690			
Total MoDOT Federal Stimulus 2021 Fund	15,110,690	0	15,110,690	500,000	0	500,000

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment				10,511,801	0	10,511,801
DHSS - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, Brain Injury Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, including payments to providers for value-based payment initiatives. Provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose. This language does not create any entitlements not established by statute - expense and equipment	19,604,343	8,635,255	10,969,088			
DHSS - Division of Community and Public Health - Brain Injury Waiver				11,527	0	11,527
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care				3,170,849	0	3,170,849

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care, including payments to providers for value-based payment initiatives	14,797,932	1,719,333	13,078,599			
DHSS - Division of Senior and Disability Services - Medicaid Home and Community-Based Services Program - expense and equipment	1,784,417	0	1,784,417			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Bureau of Special Health Care Needs information technology	235,000	0	235,000			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Reassessment Training Program	62,500	0	62,500			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Prescribed Pediatric Extended Care Program Pilot	272,247	0	272,247			
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				58,355,322	58,234,537	120,785
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - rate standardization and provider rate increases	96,689,068	58,388,786	38,300,282			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment IT infrastructure	9,904,016	438,600	9,465,416			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment administration costs	3,946,163	31,170	3,914,993			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Health Risk Screening Tool	150,000	0	150,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Risk Mitigation	14,815	4,375	10,440			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Enhanced Quality Services/Base Provider Review	11,690,000	0	11,690,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Medication Administration Certification	200,000	0	200,000			
Total HCBS FMAP Enhancement Fund	159,350,501	69,217,519	90,132,982	72,049,499	58,234,537	13,814,962

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND						
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - personal service	58,025	17,333	40,692			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	1,250,000	0	1,250,000	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	250,000	0	250,000	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	1,558,025	17,333	1,540,692	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND						
Missouri State Council on the Arts - expense and equipment				900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund				900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND						
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,466,429	1,873,907	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,466,429	1,873,907	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND						
Low-Income Weatherization Assistance Program payments	10,384,342	3,887,005	6,497,337	10,384,342	478,758	9,905,584
Rock Island State Park - expense and equipment	158,622	0	158,622			
Total DNR Federal Stimulus 2021 Fund	10,542,964	3,887,005	6,655,959	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program				324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund				324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND						
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]				142,000,000	124,442,402	17,557,598
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	216,000,000	9,514,168	206,485,832			
Total Housing Assistance Federal Stimulus 2021 Fund	216,000,000	9,514,168	206,485,832	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND						
Business and Community Services Division - Missouri Community Service Commission - personal service	61,190	0	61,190			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	3,007,000	413,178	2,593,822	323,100	101,306	221,794
Division of Tourism - coordination of advertising of at least $70,000 for the Missouri State Fair - expense and equipment	3,000,000	0	3,000,000			
Business and Community Services Division - personal service	54,587	0	54,587			
Business and Community Services Division - expense and equipment	948,259	0	948,259			
State Small Business Credit Initiative	94,855,803	0	94,855,803			
Total DED Federal Stimulus 2021 Fund	101,926,839	413,178	101,513,661	323,100	101,306	221,794

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND						
Division of Employment Security - personal service	3,879,477	21,052	3,858,425	707,500	0	707,500
Division of Employment Security - expense and equipment	5,449,216	155,448	5,293,768	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	668,107	0	668,107	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,872,792	0	1,872,792	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	11,869,592	176,500	11,693,092	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND						
Division of Behavioral Health - treatment of alcohol and drug abuse	12,507,365	871,166	11,636,199	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	7,312,877	512,261	6,800,616	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	620,298	84,511	535,787	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	163,441	163,441	0	490,324	154,135	336,189
Division of Behavioral Health - adult community programs - mobile forensic team - personal service	247,123	107,050	140,073			
Division of Behavioral Health - adult community programs - 988 cooperative grant - personal service	21,220	8,801	12,419			
Division of Behavioral Health - adult community programs - 988 cooperative grant - expense and equipment	932,092	437,618	494,474			
Division of Behavioral Health - prevention and education services	3,198,535	0	3,198,535	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	573,198	75,150	498,048	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	882,000	503,983	378,017	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	315,000	0	315,000	78,750	0	78,750
Division of Behavioral Health - State Operated Community Waivers	3,400,000	978,901	2,421,099			
Total DMH Federal Stimulus 2021 Fund	30,173,149	3,742,882	26,430,267	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND						
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	81,020,327	12,438,750	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need				14,530,873	0	14,530,873
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - family violence prevention	2,160,361	165,760	1,994,601	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	387,178	5,761,462	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault				2,940,803	0	2,940,803
Family Support Division - Victims of Crime Act Unit - for grants to not-for-profit organizations for services and programs to assist victims of sexual assault	2,940,803	138,137	2,802,666			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Division - specialized investigation skills training	650,607	2,265	648,342	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	3,896	274,937	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	2,309	9,685,116	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment				6,249,049	0	6,249,049
Family Support Division - implementation of the redetermination process for MO HealthNet eligibility after the COVID-19 federal public health emergency ends - expense and equipment	6,249,049	426,413	5,822,636			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000	900,000	0	900,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	6,100,000	0	6,100,000			
Total DSS Federal Stimulus 2021 Fund	129,504,233	82,146,285	47,357,948	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND						
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	173,056	13,019	160,037	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	10,622,323	173,967,444	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging				26,234,737	150,135	26,084,602
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging	26,234,737	1,791,846	24,442,891			
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service				125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment				11,261,324	29,900	11,231,424
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations				39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	68,778	118,702	187,480	0	187,480
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - personal service	242,682	0	242,682			
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - expense and equipment	45,000,000	0	45,000,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - personal service	56,461	0	56,461			
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - expense and equipment	8,480,059	0	8,480,059			
Division of Community and Public Health - Epidemiology Laboratory Capacity - Advanced Molecular Detection - Public Health Lab Preparedness - expense and equipment	4,634,965	499,700	4,135,265			
Division of Community and Public Health - Public Health Workforce Development - personal service	216,054	50,821	165,233			
Division of Community and Public Health - Public Health Workforce Development - expense and equipment	37,983,085	0	37,983,085			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - personal service	104,111	0	104,111			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - expense and equipment	1,615,681	0	1,615,681			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - personal service	90,636	0	90,636			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - expense and equipment	34,376,176	0	34,376,176			
Division of Community and Public Health - Small Rural Hospital Improvement Program - expense and equipment	8,681,434	0	8,681,434			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - personal service	302,463	9,296	293,167			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - expense and equipment	7,502,916	0	7,502,916			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - personal service	521,813	1,990	519,823			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - expense and equipment	3,685,803	911	3,684,892			
Division of Community and Public Health - travel-related public health initiatives - expense and equipment	498,750	0	498,750			
Division of Senior and Disability Services - program operations and support - expense and equipment	786,098	0	786,098			
Division of Senior and Disability Services - special health care needs programs - expense and equipment	86,400	0	86,400			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	1,443,707	17,725	1,425,982			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	101,430	28,348	73,082			
OA - Information Technology Service Division - for DHSS - expense and equipment	48,233	0	48,233	13,058	4,000	9,058
Total DHSS Federal Stimulus 2021 Fund	367,643,997	13,104,757	354,539,240	222,614,962	29,781,955	192,833,007

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS 2021 FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	10,800,000	0	10,800,000			
Total DPS Federal Stimulus 2021 Fund	10,800,000	0	10,800,000			
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND						
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service				129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment				27,818	0	27,818
DNR - water infrastructure grants and lead service-line inventories - personal service	516,920	79,463	437,457			
DNR - water infrastructure grants and lead service-line inventories - expense and equipment	411,203,154	109	411,203,045			
DNR - state park and historic site water and wastewater improvements - expense and equipment	40,900,200	0	40,900,200			
DNR - Missouri Hydrology Information Center - personal service	793,938	0	793,938			
DNR - Missouri Hydrology Information Center - expense and equipment	9,661,564	0	9,661,564			
DNR - Republic - wastewater improvements and projects	25,000,000	0	25,000,000			
DNR - St. Charles County - storm water mitigation and remediation	2,500,000	0	2,500,000			
DNR - Warrenton - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,159,753	0	3,159,753			
DNR - Eureka - planning, design, maintenance or construction of a flood wall	4,000,000	0	4,000,000			
DNR - Clarksville - planning, design, maintenance or construction of a flood wall	2,000,000	0	2,000,000			
DNR - Dellwood - constructing bio-stabilization and high rock lining	1,500,000	0	1,500,000			
DNR - Lee's Summit - upgrades and maintenance to sewer systems	10,500,000	0	10,500,000			
DNR - City of Ozark - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,250,000	0	3,250,000			
DNR - Brush Creek - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	2,875,000	0	2,875,000			
DNR - St. Genevieve - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,250,000	0	1,250,000			
DNR - De Soto - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,000,000	0	1,000,000			
DNR - Union - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	900,000	0	900,000			
DNR - Chesterfield - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Carthage - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Joplin - water infrastructure projects	5,000,000	0	5,000,000			
DNR - Rolla - water infrastructure projects	2,000,000	0	2,000,000			
MoDOT - investments in waste water improvements, including costs related to the connection of statewide facilities to municipal sewer systems	8,505,000	0	8,505,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Missouri Department of Agriculture (MDA) - for stormwater projects at the Missouri State fairgrounds - expense and equipment	3,211,602	0	3,211,602			
MDA - for a covered arena at the Missouri State fairgrounds - expense and equipment	29,391,000	0	29,391,000			
Department of Conservation (MDC) - levee setback and road relocation at Columbia Bottom Conservation Area	15,000,000	0	15,000,000			
DPS - planning, design, construction, and capital improvements to replace water and sanitation lines, connections to municipal wastewater treatment facilities, and establishing water and wastewater service	5,312,270	0	5,312,270			
Department of Corrections (DOC) - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems, and storm water systems at facilities statewide	14,105,101	409,880	13,695,221			
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	607,535,502	489,452	607,046,050	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND						
DPS - State Emergency Management Agency - expenses of any state agency responding to COVID-19	69,365,337	1,124,843	68,240,494	40,000,000	271,884	39,728,116
DPS - compiling, standardizing, and maintaining Geographic Information System (GIS) data in support of the statewide implementation of Next Generation 911 (NG911) and enhancements - GIS activities	8,000,000	0	8,000,000			
DPS - compiling, standardizing, and maintaining GIS data in support of the statewide implementation of NG911 and enhancements - NG911 implementation	10,000,000	0	10,000,000			
DPS - sub-system addition to the Missouri Statewide Interoperability Network, increasing user capacity and portable radio communication coverage throughout Jefferson City, and extending into Cole and Callaway Counties	4,000,000	0	4,000,000			
DPS - planning, design, construction, and equipping of a crime laboratory as part of a multi-agency laboratory campus including building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	104,662,200	0	104,662,200			
DPS - crime labs sexual assault kit testing	1,125,000	0	1,125,000			
DPS - grants to emergency medical services providers	10,000,000	0	10,000,000			
DPS - grants to public safety officers	10,000,000	0	10,000,000			
DPS - grants to fire protection entities	10,000,000	0	10,000,000			
DMH - Critical Healthcare Staffing				60,000,000	40,876,529	19,123,471
DMH - design, renovation, construction, and improvements to become compliant with Americans with Disabilities Act standards in cottages and group homes	6,987,195	0	6,987,195			
DMH - design, renovation, construction, and improvements of the Fulton State Hospital Biggs Building	15,999,999	0	15,999,999			
DMH - program operations and support	600,000	43,988	556,012			
DMH - adult community programs	1,081,500	0	1,081,500			
DMH - grants to federally qualified health centers, certified community behavioral health organizations, and community mental health centers	148,713,118	0	148,713,118			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DMH - Johnson County Recovery Lighthouse - repair and renovation of an organization that provides transitional living and supportive housing for individuals in recovery from alcohol and drugs	607,524	0	607,524			
DMH - People's Health Center - grants to a federally qualified health center	500,000	0	500,000			
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants				10,000,000	0	10,000,000
DSS - providers of Medicaid services in rural counties for the purchase of necessary equipment and trainings for the purpose of increasing access to telehealth services for MO HealthNet participants	8,500,000	0	8,500,000			
DSS - design, bidding, and construction of a new youth treatment facility to provide day treatment services for youth	5,953,333	0	5,953,333			
DSS - grants to local county law enforcement and local county prosecutors in counties with a high percentage of alleged sexual crimes against children	1,000,000	0	1,000,000			
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service				343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment				208,191	0	208,191
DED - administration of programs appropriated in House Bill 3020 - personal service	2,204,313	287,325	1,916,988			
DED - administration of programs appropriated in House Bill 3020 - expense and equipment	319,640	17,103	302,537			
DED - broadband cellular towers, with priority to underserved and unserved locations	20,000,000	0	20,000,000			
DED - community development and revitalization	100,000,000	0	100,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects under one thousand (1,000) contiguous acres in size	25,000,000	0	25,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects one thousand (1,000) or more contiguous acres in size	50,000,000	0	50,000,000			
DED - Small Business Grant Program	10,000,000	0	10,000,000			
DED - non-profit grant program	7,500,000	0	7,500,000			
DED - workforce development	30,000,000	0	30,000,000			
DED - state tourism marketing	5,000,000	0	5,000,000			
DED - local tourism development	30,000,000	0	30,000,000			
DED - grants to entertainment venues	5,000,000	0	5,000,000			
Department of Higher Education and Workforce Development (DHEWD) - MO Excels for Non-Profits - distributions to private institutions of higher education for MoExcels Workforce Development Initiatives recommended by the Coordinating Board for Higher Education	10,000,000	0	10,000,000			
DHEWD - planning and implementing technology updates for Missouri's job centers providing statewide services to citizens and employers and to provide adaptive technology to service citizens with disabilities and allow for improved virtual delivery of services - expense and equipment	500,000	0	500,000			
DHEWD - East Central College Rolla Campus Health Sciences Academy - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	6,500,000	0	6,500,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Jefferson College Arnold Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,821,265	0	1,821,265			
DHEWD - Metropolitan Community College Blue River Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,000,000	0	10,000,000			
DHEWD - Mineral Area College Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - Ozarks Technical College Airframe/Power Plant Maintenance Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - St. Charles Community College Workforce Technical Innovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	18,000,000	0	18,000,000			
DHEWD - St. Louis Community College Florissant Valley Campus Health Sciences Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - State Fair Community College Advanced Agriculture & Transportation Technology - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - State Technical Supply Chain Workforce Education - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - University of Central Missouri Humphreys Building Renovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	19,900,000	0	19,900,000			
DHEWD - Missouri State University Center for Transformational Education for Life, Physical, and Health Sciences - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	30,000,000	0	30,000,000			
DHEWD - Lincoln University Health Sciences & Crisis Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - Missouri Southern State University Health Sciences & Tech Innovation Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,000,000	0	15,000,000			
DHEWD - Missouri Western State University and North Central Missouri College collaborative efforts for the Convergent Technology Alliance Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Harris-Stowe State University STEM Academic Building - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,500,000	0	15,500,000			
DHEWD - University of Missouri - Columbia NextGen Precision Health - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	104,500,000	0	104,500,000			
DHEWD - Missouri State University - West Plans - for completion and operational costs of an autism center	7,500,000	0	7,500,000			
DHEWD - University of Missouri Columbia Thompson Center for Autism Research - for construction and sitework of a center for autism and neurodevelopmental disorders that provides clinical services, research, and training	31,500,000	0	31,500,000			
OA - Division of Facilities Management, Design and Construction - completing HVAC projects for various state department facilities - expense and equipment	20,000,000	0	20,000,000			
OA - Information Technology Services Division - planning and implementing technology updates for the Department of Commerce and Insurance's (DCI's) e-Licensing system - expense and equipment	21,000,000	4,462,920	16,537,080			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - personal service	888,000	1,917	886,083			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - expense and equipment	501,000	0	501,000			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - personal service	541,044	2,415	538,629			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - expense and equipment	56,144	0	56,144			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - personal service	870,000	0	870,000			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - expense and equipment	36,576	0	36,576			
DHSS - reimbursements to Residential Care Facilities and Assisted Living Facilities for expenses due to the impact of COVID-19	10,000,000	0	10,000,000			
DHSS - aid to local public health agencies	2,300,000	0	2,300,000			
DHSS - Mississippi County Hospital - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	500,000	0	500,000			
DHSS - Phelps Health - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	4,000,000	0	4,000,000			
DHSS - Jordan Valley Lebanon School District - early childcare fusion between a Federally Qualified Health Center and a school district	5,000,000	0	5,000,000			
DHSS - Texas County Hospital Surgical Center - completion of a surgical center	1,000,000	0	1,000,000			
DHSS - Golden Valley Memorial Hospital - capital improvement projects	1,000,000	0	1,000,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Trust Fund Board - pay for outcomes program through the Children's Trust Fund designed to enhance the effectiveness of evidence-based home visiting programs serving high-risk families	500,000	0	500,000			
MDA - competitive grants to innovative projects that promote agriculture in urban/suburban communities	50,000	0	50,000			
DNR - testing, filtration, and remediation of lead in drinking water sources within buildings housing early childhood, elementary, and secondary education programs which receive state funding	27,000,000	0	27,000,000			
MoDOT - grants to port authorities	25,000,000	0	25,000,000			
MoDOT - New Madrid Port Authority - grants to a port authority	5,000,000	0	5,000,000			
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	1,178,083,188	5,940,511	1,172,142,677	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND						
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	24,000,000	0	24,000,000	12,000,000	0	12,000,000
DSS - modernizing the Missouri Automated Child Support System - personal service	2,250,000	1,500	2,248,500			
DSS - modernizing the Missouri Automated Child Support System - expense and equipment	25,000,000	0	25,000,000			
DSS - development of a case management system	7,000,000	0	7,000,000			
DSS - St. Louis Family Forward Campus - establishment of a campus providing training and research on trauma informed services as well as expending access to services to children and families who are victims of severe trauma	1,200,000	0	1,200,000			
DSS - Columbia Voluntary Action Center - planning, design, maintenance, or construction of a nonprofit social services agency that assists residents who are experiencing hardships by providing resources for basic and emergency needs in aide to overcome hardships and maintain self-sufficiency	6,000,000	0	6,000,000			
DSS - Urban League of Metropolitan St. Louis - repair and renovations of a workforce development site	2,500,000	0	2,500,000			
DSS - Covering House - renovating a facility gifted to a nonprofit agency that provides therapeutic recovery services to survivors of child sex trafficking	4,100,000	0	4,100,000			
DSS - Mattie Rhodes Center - nonprofit community development organization dedicated to individual and family well-being through social services, behavioral health counseling and the arts	500,000	0	500,000			
DSS - St. Patrick Center - for a non-profit organization to acquire a building that will provide housing units to a center that works to end homelessness	890,000	0	890,000			
DSS - Emmanuel Youth Center - construction of a new building for a family and child development center that provides early childcare services, before and after school programs that provide youth assistance, education and resources	1,000,000	0	1,000,000			
DSS - Ferguson Homeless Shelter - for a nonprofit organization that provides summer food programs, food pantry and safe houses for men and women who are victims of abuse	300,000	0	300,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DSS - Boys and Girls Club Poplar Bluff - for a nonprofit organization serving youth for over twenty years that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience, including after school and summer programs that assures success	2,000,000	0	2,000,000			
DSS - Boys and Girls Club Kansas City - for a nonprofit organization that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience that assures success	200,000	0	200,000			
DSS - Christian County Youth Facility - capital improvement projects at a youth facility	500,000	0	500,000			
DESE - distributions to providers of vocational education programs	20,000,000	0	20,000,000			
DESE - Northland Career Technical Center - construction of a new building to provide advanced workforce development for a school district	30,000,000	0	30,000,000			
DESE - East Prairie School - maintenance and improvements	250,000	0	250,000			
DESE - St. Louis School District - replacement of fence for twenty eight schools	800,000	0	800,000			
DESE - Jefferson City Special Learning Center - learning center serving children with disabilities, including a childcare program for children with disabilities	3,500,000	0	3,500,000			
DESE - Cape Girardeau Vocational Technical Center - for equipment and structural improvements	3,000,000	0	3,000,000			
DHEWD - agriculture innovation and workforce program grants to higher education institutions	10,000,000	0	10,000,000			
DHEWD - Crowder College Transportation Technology Building - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	3,978,000	0	3,978,000			
DHEWD - Moberly Area Community College Next Century Networking - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,489,148	0	1,489,148			
DHEWD - North Central Missouri College Student Center - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,166,667	0	1,166,667			
DHEWD - Three Rivers College Technical Education Expansion - for the acquisition and improvement of land and construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,000,000	0	1,000,000			
DHEWD - Southeast Missouri State University River Campus Extension - for the demolition, construction, and/or renovation needs for a dual role, multi-use, multi-facility comprehensive development including related planning, design, acquisitions, project management, fixtures, equipment, systems furniture, and start-up costs	11,000,000	0	11,000,000			
DHEWD - Truman State University Kirk Student Access & Success Center - for the demolition, construction, and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,517,500	0	10,517,500			
DHEWD - Missouri University of Science and Technology Missouri Protoplex - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	41,250,000	0	41,250,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - University of Missouri Kansas City Health Sciences District Development - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - University of Missouri - St Louis Campus of the Future - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - Northwest Missouri State University Martindale Hall - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	8,500,000	0	8,500,000			
DHEWD - University of Missouri - equipment and facilities for the Missouri Foundation Seed program	3,240,000	0	3,240,000			
DHEWD - St. Louis Employment and Training Center - planning, design, maintenance, or construction of an agency that connects job seekers to training programs and employment, helping employers diversify their workforce, and assisting youth with career skills	4,000,000	0	4,000,000			
DHEWD - South Kansas City Chamber Workforce Development Center - capital improvements and workforce development needs for a nonprofit membership organization serving business	350,000	0	350,000			
DHEWD - Delta Research Center Soils Analysis Laboratory - to the University of Missouri for maintenance, repair, and capital improvements of the T.E. “Jake” Fisher Delta Research Center	1,000,000	0	1,000,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - personal service	12,669,000	24,742	12,644,258			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - expense and equipment	113,466,000	1,565,087	111,900,913			
OA - Springfield Public School Agriculture & Youth Education Center at Empire Fairgrounds - planning, design, and construction, for a non-profit organization dedicated to preserving and cultivating Southwest Missouri’s rich agricultural heritage by supporting youth in agriculture	10,000,000	0	10,000,000			

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
MDA - replacing the MDA's Grain Regulatory Services licensing system	1,011,870	0	1,011,870			
MDA - Pemiscot County Soybean Crushing Facility - grants and contracts for utility and rail infrastructure construction and enhancements to support the construction or operation of an agricultural, value-added processing facility, provided that any electrical utility infrastructure construction or enhancement for such facility shall only be undertaken by a rural electric cooperative organized or operating under the provisions of and such cooperative may be reimbursed for expenses incurred in furtherance of such project	4,000,000	0	4,000,000			
MDA - Agriculture Business Development Division - Agriculture and Small Business Development Authority - biofuel infrastructure projects	4,000,000	0	4,000,000			
DPS - build-out of the Public Safety Broadband Network in Jefferson City to increase wireless broadband coverage and capacity in and around the buildings of the Capitol Complex	12,326,602	0	12,326,602			
DPS - an additional zone controller in order to reduce load and increase capacity of the Missouri Statewide Interoperability Network	3,100,000	0	3,100,000			
DPS - funding of use of force training provided by a POST certified non-profit entity to all Missouri law enforcement agencies. Such entity shall provide four hours of training to Missouri law enforcement agencies. Such non-profit entity shall have a proven track record of successful use of force training	1,000,000	0	1,000,000			
DPS - providing a matching grant to a county with more than one million inhabitants to establish a regional intelligence and information center, a property control facility, and a training facility and range for law enforcement, provided that any grant award disbursed from this appropriation shall be matched on a 50/50 basis provided that such funds shall be matched by the recipient or local entity	23,000,000	0	23,000,000			
DPS - Buffalo Law Enforcement and Fire Dept. Training Facility - construction of a building that will provide a regional training facility for law enforcement and fire department personnel	3,000,000	0	3,000,000			
DPS - maintenance and improvements for county jails	10,000,000	0	10,000,000			
DPS - Kansas City Police Foundation - purchase of equipment for a nonprofit organization to help reduce the incident of violent crime and strengthen police services by researching and analyzing the best practices to help reduce violent crime	3,000,000	0	3,000,000			
DPS - Joplin Justice Center - capital improvement projects	1,000,000	0	1,000,000			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional security cameras, camera systems, and associated hardware and software	11,683,519	0	11,683,519			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional radios, radio systems, and associated hardware and software	4,652,237	0	4,652,237			
DMH - procure and implement a multi-year, vendor-hosted, integrated commercial off the shelf electronic health record system for use in all of the department's hospitals and facilities	16,000,000	0	16,000,000			
DMH - Amethyst Place - for a non-profit organization with three core programs, that provides transformational healing and empowers generations of women and children to achieve recovery, reunification, and resilience	2,000,000	0	2,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - design and construction of a multi-agency One Health Laboratory Campus, including additional building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	78,626,000	0	78,626,000			
Supreme Court - upgrades to the Case.net system that will provide the public with free access, from their personal internet device, to Case.net identical to the level granted at public access court terminals and currently available to licensed attorneys in the state, provided that any funds remaining upon completion of the Case.net upgrade may be applied to other court improvement projects	5,000,000	0	5,000,000			
DNR - administration of programs appropriated in House Bill 3020 - personal service	658,995	0	658,995			
DNR - administration of programs appropriated in House Bill 3020 - expense and equipment	199,831	0	199,831			
DNR - Jefferson County Courthouse - electrical repairs	320,000	0	320,000			
DNR - McDonald County Historical Society/Pineville Courthouse Preservation - capital improvement projects for a nonprofit organization dedicated to collecting and preserving history, including the preservation of an historic courthouse	100,000	0	100,000			
MoDOT - Kirkwood Amtrak - improvements at a historic train station	2,500,000	0	2,500,000			
MoDOT - Buffalo Municipal Airport - airport repairs and improvements	686,500	0	686,500			
MoDOT - Carrollton Amtrak - planning, design, maintenance, or construction of an Amtrak Station	1,000,000	0	1,000,000			
MoDOT - Washington County Airport - capital improvement projects	1,000,000	0	1,000,000			
DED - state tourism and transatlantic flight loan guarantee incentive program	5,000,000	0	5,000,000			
DED - St. Louis County Jamestown Mall Site - for a local government for the clean-up and preparation for development for a site comprising over one hundred and forty (140) acres which has been abandoned for at least ten years	6,000,000	0	6,000,000			
DED - Springfield Cooper Athletic Fields - maintenance and improvements of a park and sports complex	13,500,000	0	13,500,000			
DED - St. Louis Regional Crime Commission Vacancy Mitigation - removing condemned city-owned, vacant properties	15,000,000	0	15,000,000			
DED - St. Louis Dutchtown Mainstreet Neighborhood Business Improvements - ADA compliant renovations and improvements to a building	50,000	0	50,000			
DED - Chesterfield Sports Complex - planning, design, maintenance or improvements to an athletic complex	2,000,000	0	2,000,000			
DED - Buck O'Neil Center - for a nonprofit agency designated as the primary economic development arm for a home rule city, for the renovation, maintenance and repair of historic structures owned and located within the city	1,000,000	0	1,000,000			
DED - St. Charles City - infrastructure development at Riverpointe	2,500,000	0	2,500,000			
DED - Parade Park - for the redevelopment, reconstruction, and rehabilitation of a historically designated cooperatively-owned project	2,000,000	0	2,000,000			
DED - Discovery Center - capital improvement projects at a non-profit science center	500,000	0	500,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Lieutenant Governor - De Soto Public Library - planning, design, maintenance, or construction	400,000	0	400,000			
Lieutenant Governor - Republic Public Library - planning, design, maintenance, or construction	4,500,000	0	4,500,000			
Lieutenant Governor - Springfield/Greene County Public Library - maintenance and improvements of a library district	6,000,000	0	6,000,000			
Lieutenant Governor - Korean War Veterans' Memorial - maintenance, repairs, expansion and improvements for the official Korean War veterans memorial	1,000,000	0	1,000,000			
Lieutenant Governor - Starlight Theater - capital improvements and programmatic expansion of a nonprofit performing arts center that delivers accessible live entertainment for all audiences, superior theatre arts education, impactful outreach programs and events that utilize the venue, and helps sustain community engagement programming that impacts nearly twenty-five thousand locals each year	2,000,000	0	2,000,000			
Lieutenant Governor - Folly Theater - for a world-class historic theater for enhancements to the venue, including upgrades allowing livestream equipment and broadband	400,000	400,000	0			
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	700,331,869	1,991,329	698,340,540	12,000,000	0	12,000,000
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND						
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service				136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment				643,309	214,034	429,275
DED - broadband infrastructure	53,262,456	0	53,262,456			
DED - broadband capacity building - personal service	2,103,654	61,980	2,041,674			
DED - broadband capacity building - expense and equipment	7,896,346	118,079	7,778,267			
DED - reimbursement to broadband providers, for certain costs incurred for state broadband projects to remove, install, or replace utility poles, where such costs are necessary to extend the provider's retail broadband services offering speeds of 100/100 Mbps to an area currently lacking broadband speeds of 25/3 Mbps, excluding providers that have a pre-existing and enforceable federal or state funding commitment for the same location	15,000,000	0	15,000,000			
DOC - planning, design, construction, maintenance, repair, and capital improvements for the installation of additional broadband capacity within state correctional centers	6,221,625	0	6,221,625			
Total Coronavirus State Fiscal Recovery - Broadband Fund	84,484,081	180,059	84,304,022	779,803	214,034	565,769

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE STABILIZATION FEDERAL EMERGENCY 2021 FUND [3]						
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RETENTION"	134,459,064	5,233,250	129,225,814			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PPP"	101,377,013	7,334,080	94,042,933			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "STAFNG SUPPORT"	7,317,500	518,505	6,798,995			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SUSTAIN OPS"	49,393,126	0	49,393,126			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PRFSNL DVLPMNT"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC APPRNTCSHP"	2,268,425	0	2,268,425			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "FIN OPS TRNG"	2,195,250	0	2,195,250			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ONSITE ASSIST"	6,219,875	0	6,219,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CHLLENGNG BHVR"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC DATA SYSTEM"	6,585,750	0	6,585,750			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ADMINISTRATION"	3,841,870	389,163	3,452,707			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RATE STUDY"	365,875	0	365,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			
Total Child Care Stabilization Federal Emergency 2021 Fund	325,000,000	13,474,998	311,525,002			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE DISCRETIONARY FEDERAL EMERGENCY RELIEF 2021 FUND [3]						
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "RETENTION"	22,122,234	0	22,122,234			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "PPP"	7,667,821	0	7,667,821			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SU&E IT SPNDS"	13,531,448	0	13,531,448			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "INNOVATION"	6,562,897	0	6,562,897			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "MNTL HLTH"	8,389,498	0	8,389,498			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ACCREDITATION"	4,510,483	0	4,510,483			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "EXPSN UPGRD"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "START-UP NEW"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "HGHR ED GRNTS"	11,276,207	0	11,276,207			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ESSNTL WRKR"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CC DATA SYSTM"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRNG FIN OPS"	2,931,814	0	2,931,814			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ONSITE ASST"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CHLNGNG BHVR"	3,382,862	0	3,382,862			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TEACH"	902,097	0	902,097			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "QUALITY RPT"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ADMIN-E&E"	1,572,319	0	1,572,319			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - funding opportunity providing child care to Missouri essential workers, including but not limited to employees of the State of Missouri, for the purpose of improving employee recruitment and retention; provided that interested new child care provider applicants shall submit a proposal for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve such application or return it to the applicant with suggestions for improvements/corrections to be made within six weeks; and further provided that entities receiving such funds for child care partnerships to provide child care to Missouri's essential workers shall ensure services are available to children of state of Missouri employees, and then as capacity allows, children in the community; and further provided that the child care providers complete reports to the DESE after receiving such funds for child care partnerships the impact of such child care facilities on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - funding opportunity providing child care to employees of Missouri small businesses, for the purpose of improving employee retention; provided that interested businesses shall submit proposals for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve or reject such applications, until such funding has been completely allocated; and further provided that applications featuring multiple small businesses applying together to provide child care for their employees are given priority, and further provided that businesses receiving such funds shall ensure child care services are available to children of their employees, and then as capacity allows, children in the community; and further provided that businesses receiving such funds for child care shall provide to the DESE reports on the impact of such child care partnerships on employee retention efforts	10,000,000	0	10,000,000			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

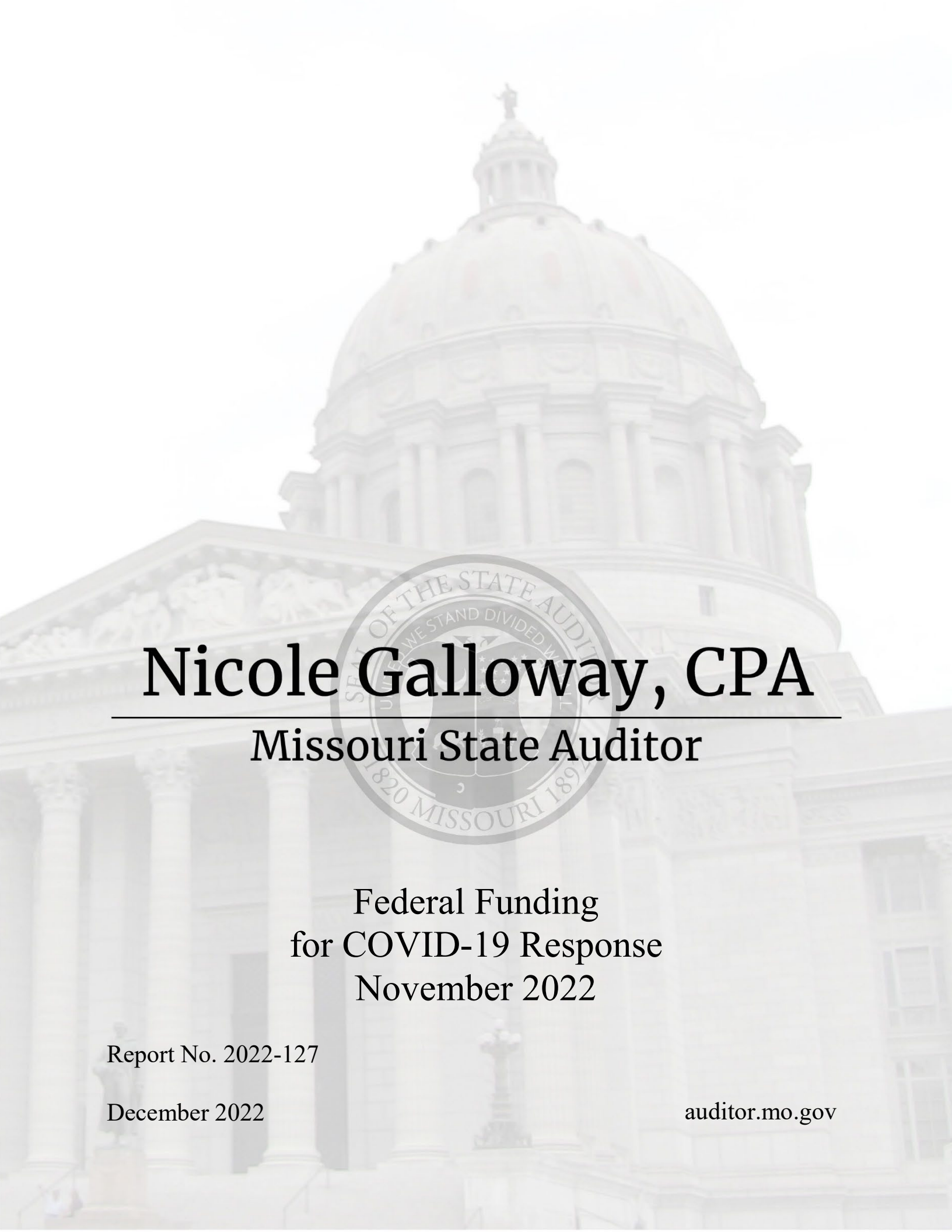
	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - creation of on-site child care facilities at two St. Louis Public Schools high schools, including capital improvement, staff, food, and other supplies necessary to run such facilities, to provide services to their students who have children	500,000	0	500,000			
Total Child Care Discretionary Federal Emergency Relief 2021 Fund	125,000,000	0	125,000,000			
Total All Funds	$ 6,611,694,677	612,310,706	5,999,383,971	3,852,593,938	1,099,857,180	2,752,736,758

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

[3] House Bill 3002 section 328 does not clearly describe all appropriations within the Child Care Stabilization Federal Emergency 2021 Fund and Child Care Discretionary Federal Emergency Relief 2021 Fund. Words presented in quotation marks are cited from the Statewide Accounting System's (SAM II) internal description.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response November 2022

Report No. 2022-127

December 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
November 2022
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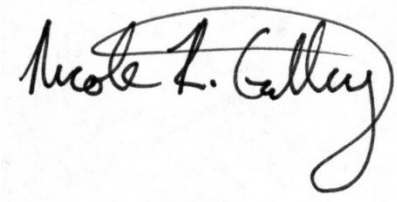
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of November 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In November, the state spent $83.9 million from federal COVID-19 assistance (Appendix A). Through the end of November, the state has received $6.7 billion and spent $6.47 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($2.08 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of November 30, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of November 30, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients were permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients were permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of November 30, 2022, approximately $4.42 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of November 30, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of November 30, 2022, approximately $11.03 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In November, the state spent $83.9 million from federal COVID-19 assistance (Appendix A). Through the end of November, the state has received a total of $6.7 billion and spent $6.47 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($2.08 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
November 1, 2022, through November 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 8,248,297	13,721	919,118	0	0	4,639	7,338,261
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	50,176,635	50,176,635	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	3,213,157	934,811	1,312,063	0	0	6,260	2,829,645
Department of Elementary and Secondary Education Federal Emergency Relief Fund	6,166,764	10,772,864	11,960,497	0	0	0	4,979,131
Department of Elementary and Secondary Education Federal Fund [2]	(101,810)	0	0	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	14,049	52,542	49,205	0	0	0	17,386
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	173,388	173,388	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	3	2,707,113	2,627,192	0	0	0	79,924
Department of Public Safety Federal Stimulus Fund	3,400,707	0	733,198	0	0	0	2,667,509
Department of Mental Health Federal Stimulus Fund	3,438,332	122,874	122,845	0	0	0	3,438,361
Department of Mental Health Federal Fund [3]	(483,334)	2,575,990	2,575,989	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	849,654	11,370,987	9,316,762	0	0	124,893	2,778,986
Department of Social Services Federal Stimulus Fund	210,587	2,768,948	2,919,618	0	0	0	59,917
Department of Economic Development Federal Stimulus Fund	0	751,063	751,063	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	37,215	346,654	217,904	0	0	131,036	34,929
Total all Funds	$ 24,993,621	82,767,590	83,855,477	0	0	266,828	23,638,906

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through November 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,768,873	4,348,984	0	0	81,628	7,338,261
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	2,077,024,719	2,077,024,719	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	225,768,866	222,917,520	0	0	21,701	2,829,645
Department of Elementary and Secondary Education Federal Emergency Relief Fund	989,304,561	984,292,937	0	0	32,493	4,979,131
Department of Elementary and Secondary Education Federal Fund [3]	503,135	604,945	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	956,769	939,383	0	0	0	17,386
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	33,128,311	33,128,311	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	52,517,108	52,437,184	0	0	0	79,924
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,204	3,569,945	0	0	2,072,750	2,667,509
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	40,663,947	19,508,007	0	725,786	18,443,365	3,438,361
Department of Mental Health Federal Fund [5]	27,601,603	28,084,936	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	454,558,248	449,254,773	0	0	2,524,489	2,778,986
Department of Social Services Federal Stimulus Fund	139,109,052	137,949,385	0	0	1,099,750	59,917
Department of Economic Development Federal Stimulus Fund	1,903,601	1,903,601	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	54,581,398	48,158,697	0	0	6,387,772	34,929
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,699,488,285	6,473,787,879	3,605,793	589,605,578	788,061,285	23,638,906

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supported the Consolidated Appropriations Act's portion of the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administered this fund and indirectly administered (monitored) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflected an upfront transfer to the MHDC. That agency expended these funds by the September 30, 2022, deadline.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 726,899	40,683	686,216	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	2,264,652	8,494,121	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	2,305,335	9,180,337	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	41,692	158,308	375,700	216,616	159,084
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	10,983,370	941,652	24,373,774	13,234,625	11,139,149

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Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	2,000	3,474,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	1,350,522	6,218,556	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	6,155,451	22,000,943	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	6,570,132	11,711,271	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	3,642,212	21,357,788	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	835,154	714,846	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	28,056	1,121,944	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	301,518	2,898,644	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	1,318,292	8,423,957	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	20,662	113,274	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	31,249,061	116,559,984	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	11,223,764	4,807,093	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	3,078,819	5,634,833	20,000,000	11,564,648	8,435,352

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	80,865,642	362,197,802	671,739,596	406,973,871	264,765,725
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,348,102	488,906	10,859,196	11,495,405	2,420,061	9,075,344
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	7,752,218	27,950,376	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	103,409,349	411,649,300	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	241,996	388,004	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	241,996	388,004	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	1,787,760	6,212,240	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	13,535	486,465	750,000	67,187	682,813
Job training and related activities	85,500	40,300	45,200	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	24,125	200,875			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	1,865,720	7,169,780	27,835,500	7,619,591	20,215,909

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Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	9,645,886	52,124,874	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	136,688	1,917,761	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	9,782,574	54,042,635	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	1,691,997	2,608,003	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	1,691,997	2,608,003	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (OA) - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank				2,141,247	2,141,246	1
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	258,893,730	167,695,993	91,197,737
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	296,270	903,730	3,200,000	1,543,438	1,656,562
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service				643,165	249,200	393,965
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment				10,000,000	5,400,694	4,599,306
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	35,573	54,459			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	5,000,000	478,831	4,521,169			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	810,674	5,797,126	15,119,237	7,494,776	7,624,461
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	135,479	926,318	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	2,580,598	29,796,333	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	1,565	751,713	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	34,164	265,836	300,000	74,402	225,598
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	8,604,967	843,651	7,761,316	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	24,198,741	246,273,526	270,472,267	74,713,450	195,758,817
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,202,054	17,005	1,185,049	1,139,388	91,515	1,047,873
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	4,097,905	49,510,726	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	13,000	0	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	412,288	437,712	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	89,324	526,592	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	282,066	1,173,534			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	198,000	185,803	12,197			
Total DHSS Federal Stimulus Fund	560,954,102	32,891,589	528,062,513	568,162,841	140,938,233	427,224,608

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	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	2,658,705	5,478,805	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	1,009,369	713,812	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	96,551	3,416,585	6,532,512	1,443,191	5,089,321
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	16,326,084	7,469,049	8,857,035	27,847,053	14,077,890	13,769,163
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,110,505	2,468,930	9,641,575	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children’s Division - independent living placements and transitional living services	9,180,241	2,725,473	6,454,768	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	4,524	267,431	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	256,886	1,228,707	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children’s division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children’s Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children’s Division - expense and equipment - Consolidated Appropriations Act	7,213	7,213	0	1,345,900	1,338,687	7,213

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through November 30, 2022

	Year Ended June 30, 2023 (through November 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	16,696,700	46,155,920	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	1,543,146	28,580,250	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	1,543,146	70,824,588	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	1,053,040	22,606,624	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	287,384	9,313,462	7,600,846	5,014,151	2,586,695
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	712	711	1	9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,961,222	1,341,135	52,620,087	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	$ 1,509,123,684	203,829,276	1,305,294,408	2,290,973,768	1,009,817,214	1,281,156,554

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments [2]				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program [2]				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,490,909	95,952,091	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	217,393,127	435,406,198	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [3]	750,000,000	0	750,000,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,062,762	937,238			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	216,231	573,211			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	27,001,822	1,576,663			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	432,546	110,218			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,879,700	35,663,026	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children’s Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [4]	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	$ 7,219,479,219	2,330,456,901	4,889,022,318	5,500,254,776	1,150,698,707	4,349,556,069

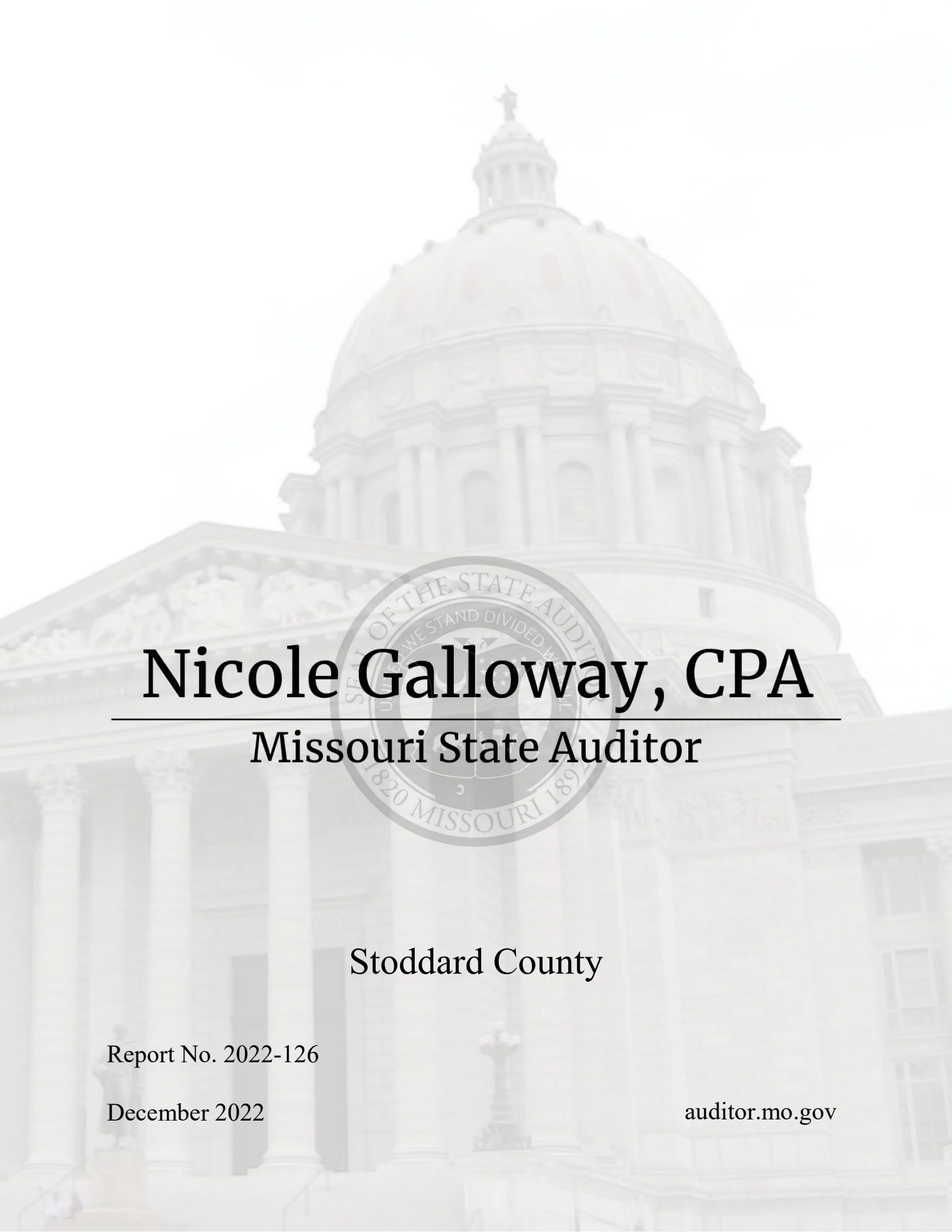
[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services could not directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

[3] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients were permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[4] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Stoddard County

Report No. 2022-126

December 2022

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Missouri State Auditor

CITIZENS SUMMARY

Summary of findings in the audit of Stoddard County

County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer did not properly review Assessment Fund withholdings and commissions calculated by the property tax system to ensure accuracy, and as a result, the County Collector-Treasurer under withheld Assessment Fund fees by $101,884 and commissions by $66,516. In November 2021, the property tax system used an understated amount of school district tax collections in the calculations of the Assessment Fund withholding and commissions, causing the majority of these errors. The County Collector-Treasurer also used a flawed calculation template to determine the December 2021 Assessment Fund withholdings adjustment (done to comply with statutory limitations on some withholdings), which inflated the adjustment amount, resulting in $42,541 being under withheld. In addition, the County Collector-Treasurer does not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance.
Sheltered Facilities Board Contracts	The Sheltered Facilities Board did not ensure written agreements were entered into or renewed with some not-for-profit (NFP) entities it provided funding in recent years.
Electronic Communication Policy	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.
Electronic Data Security	Password controls, testing of back up data, and security controls need improvement for computers in some county offices. The County Clerk, Public Administrator, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Sheriff and Public Administrator do not perform periodic testing of backup data. Employees in the County Clerk's and Sheriff's offices do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Stoddard County

We have audited certain operations of Stoddard County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

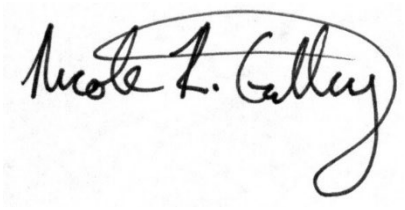
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Stoddard County.



Nicole R. Galloway, CPA
State Auditor

1. County Collector-Treasurer's Controls and Procedures

Controls and procedures regarding commissions, fees, and liabilities in the County Collector-Treasurer's office need improvement. The County Collector-Treasurer collected approximately $26 million in property taxes and other receipts and withheld approximately $1 million in commissions and fees during the year ended February 28, 2022.

1.1 Commissions and withholdings

The County Collector-Treasurer did not properly review Assessment Fund withholdings and commissions calculated by the property tax system to ensure accuracy, and as a result, the County Collector-Treasurer under withheld Assessment Fund fees by $101,884 and commissions by $66,516.

Assessment withholding errors

Various errors occurred in the calculation of Assessment Fund withholdings. In November 2021, the County Collector-Treasurer's property tax system used an understated amount of school district tax collections in the calculation of Assessment Fund withholdings, causing $59,343 to be under withheld from various school districts. In addition, the County Collector-Treasurer used a flawed calculation template to determine the December 2021 Assessment Fund withholdings adjustment (used to comply with statutory limitations on some withholdings), which inflated the adjustment amount, resulting in $42,541 being under withheld. The County Collector-Treasurer indicated he relied on the calculation template prepared by a previous officeholder to calculate the additional Assessment Fund withholding.

Section 137.720.1, RSMo, requires a one percent withholding on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent withholding to be deposited in the assessment fund, but limits the amount withheld to $75,000.

Commission errors

Various errors occurred in the calculation of commissions. The same property tax system error involving understated school district tax collections in November 2021 resulted in commissions from school district tax collections being under withheld from the various school districts by $69,815. The County Collector-Treasurer also incorrectly included late assessment filing penalties in commission calculations, resulting in excess commissions of $3,558. Finally, the County Collector-Treasurer did not include interest in the January and February calculation of commissions on school district tax collections. This resulted in commissions being under withheld on political subdivision tax collections by $259. The County Collector-Treasurer indicated the amounts to be included in the commission calculation are programmed in the property tax system and he did not realize there was an error in the programming.

Section 54.320.1, RSMo, requires the County Collector-Treasurer to collect on behalf of the county, a commission of 3 percent on all licenses, including current railroad and utility taxes, surtax, back taxes, delinquent taxes, and interest collected by the County Collector-Treasurer to be deducted from the amounts collected. In addition Section 54.320.1, RSMo, requires the County Collector-Treasurer collect a commission of one-half of one percent for mailing.

Conclusion

Thorough review and accurate withholding calculations are necessary to ensure distributions owed to the various political subdivisions are appropriate.

1.2 Liabilities

The County Collector-Treasurer does not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance as of February 28, 2022, was $375,100. Liabilities consisting of February collections of taxes and fees, undisbursed interest, undisbursed redemptions and refunds totaled $374,483, resulting in $617 of unidentified money. The County Collector-Treasurer indicated the prior administration did not maintain a list of liabilities, and he was unaware of the need for the list.

Monthly lists of liabilities that are reconciled to cash balances are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

Recommendations

The County Collector-Treasurer:

1.1 Work with the property tax system vendor to ensure commissions and fee calculations are correct and review calculations periodically to ensure they are in accordance with state statute. The County Collector-Treasurer should also recalculate all commissions and fees and correct distributions to the various political subdivisions and the county General Revenue and Assessment Funds.

1.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.

Auditee's Response

1.1 I agree with the findings. Once I was made aware of assessment withholding problems, our property tax system programmer was notified and the issue quickly resolved. The correction from the software glitch took place in November 2022, as this was the soonest

time frame to make the correction because of the time and amount of taxes available to make the correction. System checks have been put in place to aid in catching any programming errors like this in the future. The template used to calculate the Assessment Fund withholdings, and the associated limitations set forth by statute, was flawed. This template has been utilized for many years, but the flaws were not identified previously. That template has been discarded and a new system, with checks and balances, has been put in place to determine when the limit has been met. Any amounts over or under withheld in prior years are currently being addressed and corrected.

The commissions collected on behalf of the county from late assessment filing fees is yet another programming issue. The current program and its internal calculations and procedures have been used year after year. After the programming flaw was identified, a correction in the property tax system program was requested. A control has been implemented to ensure such programming issues are less likely in the future.

1.2 I agree with this finding. A list of liabilities had not been created in past years so I was unaware of the need for this listing. After the problem was identified, thorough research was conducted and a list of liabilities is being generated and is now part of the month to month reconciliation process.

2. Sheltered Facilities Board Contracts

The Sheltered Facilities Board (Board) did not ensure written agreements were entered into or renewed with some not-for-profit (NFP) entities it provided funding in recent years. The Board disbursed a total of approximately $230,000 in 2021 to 2 NFPs without renewing or extending the written agreements from the previous year. One NFP operates the sheltered workshop and another provides services to citizens with disabilities.

In addition, during 2018 and 2019, the Board funded initial start-up costs for 2 other NFPs, totaling approximately $187,000, without approving written agreements with these entities. Both of these NFPs dissolved during 2019 and the Board was unable to recover any of those funds because there was no agreement that allowed for recovery.

Section 432.070, RSMo, requires government contracts to be in writing. Written agreements are necessary to ensure all parties are aware of their duties and responsibilities.

Recommendation

The Sheltered Facilities Board enter into written agreements as required by state law.

Auditee's Response

We agree and will ensure contracts exist with all entities provided funding in the future.

3. Electronic Communication Policy

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. The elected officials indicated they were not aware of these requirements and did not recognize that business conducted on personal devices and accounts should also be retained as part of the county records. The Commission also indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with the other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We agree and will work with other county officials to develop a policy to address electronic communications and records management.

4. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

4.1 Passwords

The County Clerk, Public Administrator, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the County Clerk's office are not required to change passwords periodically and passwords for employees in the offices of the County Clerk and Public Administrator are not required to have a minimum number of characters. In addition, employee passwords in

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed October 18, 2021.

the County Clerk's and Recorder of Deeds' offices are not kept confidential. The County Clerk, Public Administrator, and the Recorder of Deeds did not recognize the importance of establishing and enforcing password controls in their offices until it was brought to their attention.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices are not required to be kept confidential and periodically changed, or contain a minimum number of characters, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

4.2 Data backups

The Sheriff and Public Administrator do not perform periodic testing of backup data. Both the Sheriff and the Public Administrator did not realize the importance of testing the backup data because they have not encountered the need to restore information using the backup data. Such testing is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered.

Without testing the full backup process, management cannot be assured the entire system can be restored when necessary.

4.3 Security controls

Employees in the County Clerk's and Sheriff's offices do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. Personnel in these offices did not recognize the importance of ensuring these security controls are in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendations

The County Commission work with other county officials to:

4.1 Require confidential passwords for each employee that contain a minimum number of characters and are periodically changed to prevent unauthorized access to county computers and data.

4.2 Ensure backup data is tested on a regular, predefined basis.

4.3 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.

Auditee's Response

4.1 We plan to work with the applicable county officials to ensure adequate password controls are in place.

4.2 We will work with other county officials to ensure back up testing procedures are implemented.

4.3 We will discuss this recommendation with our IT provider and will ensure security controls are utilized on all county computers.

Stoddard County
Organization and Statistical Information

Stoddard County is a township-organized, third-class county. The county seat is Bloomfield.

Stoddard County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 62 full-time employees and 19 part-time employees on December 31, 2021. The townships maintain county roads.

In addition, county operations include the Sheltered Facilities Board (Senate Bill 40), Mental Health Board, and the 911 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

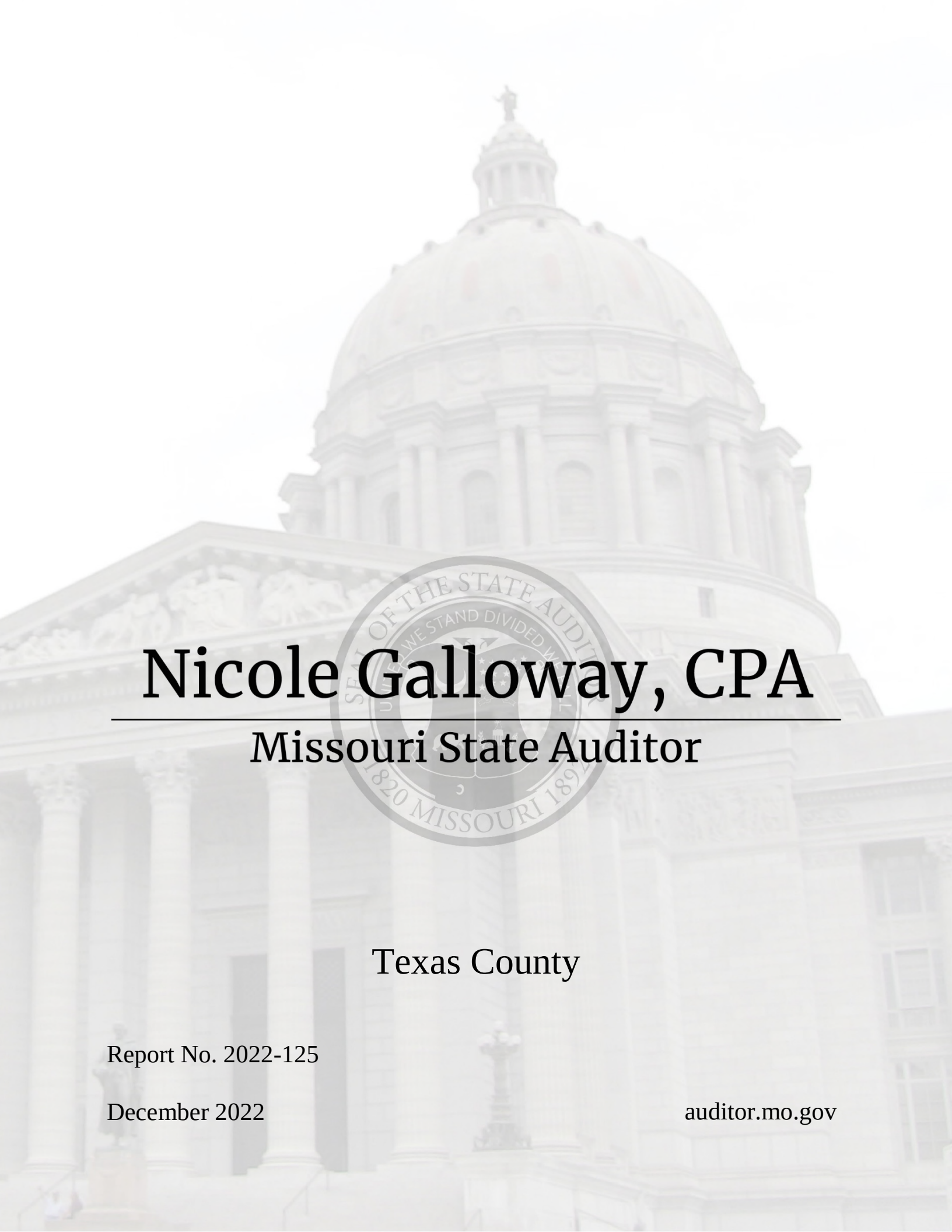
Officeholder	2022	2021
Daniel K. Talkington, Presiding Commissioner	$	43,774
Carol Jarell, Associate Commissioner		41,774
Steve Jordan, Associate Commissioner		41,744
Kay Asbell, Recorder of Deeds		55,104
Cecil Weeks, County Clerk		55,104
Russell Oliver, Prosecuting Attorney		146,073
Carl Hefner, Sheriff		69,647
Brent Stidman, County Coroner		25,112
Cindy Duckworth, Public Administrator		59,104
Joshua Speakman, Collector-Treasurer, (1) year ended March 31,	90,506	
Daniel Creg, County Assessor, year ended August 31,		54,832
Joseph Pulliam, County Surveyor (2)		

(1) Includes $15,206 of commissions earned for collecting city and drainage taxes.

(2) Compensation on a fee basis.

Other Information

In April 2022, the County completed construction on a county jail addition, costing approximately $13,470,400. The construction was funded by a voter approved 1/2 of 1 percent sales tax, passed in 2018, and a lease purchase agreement of $9,000,000.



Nicole Galloway, CPA

Missouri State Auditor

Texas County

Report No. 2022-125

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Summary of findings in the audit of Texas County

Sheriff's Controls and Procedures	The Sheriff's office has not entered into written agreements with other counties or cities to provide for the boarding of prisoners, detailing the housing rate to be paid. The Sheriff does not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are adequately billed upon release and pursued. Sheriff's office personnel do not always deposit timely. The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. Sheriff's office personnel do not regularly remit net proceeds from the inmate commissary account to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the state Department of Revenue.
County Collector-Treasurer and Property Tax System	Incorrect percentages were used to calculate some commissions collected by the County Collector-Treasurer for the year ended February 28, 2022, resulting in the county collecting a total of $72,781 more than allowed by law in December 2021. The county has not adequately restricted property tax system access. The County Collector-Treasurer and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records and there is no independent review of changes made to individual tax records in the system. The County Collector-Treasurer and her office personnel had access to the county payroll system for 5 months longer than needed. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector-Treasurer's annual settlements. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
County Clerk's Procedures	The previous County Clerk did not pay credit cards timely. The previous County Clerk did not maintain adequate documentation to support some expenditures and liquor license receipts.
Public Administrator's Controls and Procedures	The Public Administrator does not always file annual settlements timely. The former Public Administrator did not turn over all applicable accounts to the current Public Administrator when her term expired.

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney maintains an inactive bad check bank account. The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including court-ordered restitution for bad checks.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Texas County

We have audited certain operations of Texas County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

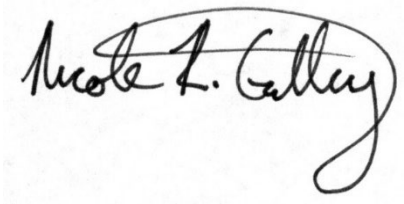
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Texas County.



Nicole R. Galloway, CPA
State Auditor

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office processed receipts for civil process fees, concealed carry weapon (CCW) permits, bonds, inmate money, and other miscellaneous receipts totaling approximately $239,000 during the year ended December 31, 2021.

1.1 Prisoner boarding

The Sheriff's office has not entered into written agreements with other counties or cities to provide for the boarding of prisoners, detailing the housing rate to be paid. In addition, the Sheriff does not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are adequately billed upon release and pursued.

The Sheriff's office collected approximately $324,000 for the boarding of prisoners during the year ended December 31, 2021, without a written agreement between the county and other counties and cities. The Sheriff indicated that because the County Commission sets the boarding rate, he did not believe a contract was necessary. In addition, the Sheriff's office does not follow up on outstanding board bills. Since the Sheriff does not use software to calculate and track bills, we reviewed the Sheriff's records and calculated outstanding costs. We noted approximately $9,000 in outstanding board bills dating back to 2018. The Jail Administrator indicated they do not have adequate time to follow up on outstanding bills.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved and specifying the services to be rendered and the manner and amount of compensation to be paid, are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Monitoring unpaid board bills and taking appropriate follow-up action helps ensure payments are received. Failure to bill and monitor unpaid amounts due may result in the cost of housing these prisoners resting solely on the county.

1.2 Depositing

Sheriff's office personnel do not always deposit timely due to being short-staffed. We reviewed all receipt slips for 2 fee account deposits, totaling $46,475, from the year ended December 31, 2021. We noted $6,121 in all-terrain vehicle and CCW permits, fingerprinting fees, inspection fees, and bond money collected from November 3, 2021, through November 5, 2021, were not deposited until November 12, 2021. In addition, on March 1, 2022, we counted $3,624 in undeposited money that was receipted between January 26, 2022, and February 25, 2022.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of money received will go undetected.

1.3 Inmate commissary account

The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. As of December 31,

2021, the Sheriff's office was holding approximately $7,000 for 819 inmates in the commissary bank account, with the oldest balances dating back to 2009. During 2021, the Sheriff's office began providing inmates a debit card loaded with their remaining account balance upon release. Jail officials indicated they were not sure how to handle balances for inmates released before 2021.

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, continuing new procedures to refund an inmate's remaining balance upon release will allow the Sheriff to more adequately safeguard any money held and reduce the risk of its loss, theft, or misuse.

1.4 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance as of December 31, 2021, was $46,465. Liabilities totaled $46,178, resulting in a $287 unidentified balance. The Jail Administrator indicated he took office in January 2022, and he was unaware of the need for a monthly liabilities list.

Monthly lists of liabilities that are agreed to the reconciled bank balance are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

1.5 Inmate Prisoner Detainee Security Fund

Sheriff's office personnel do not regularly remit net proceeds from the inmate commissary account to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. Any amount in the bank account exceeding the inmate money and other liabilities is considered commissary net proceeds. The Sheriff's office deposits net proceeds from commissary sales along with other inmate money in the inmate commissary bank account that had a balance of $46,465 at December 31, 2021. The Sheriff's assistant was able to identify $17,678 of e-cigarette profit and $3,503 of other commissary profits as of December 31, 2021. The Sheriff's assistant stated a lump sum is transferred annually such as the $60,000 transferred in October 2021. The new Jail Administrator indicated he is learning on the job and was unaware this needed to be done on a regular basis.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expense, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer. Allowing net proceeds

to accumulate in the account without preparing a monthly list of liabilities, as stated in finding 1.4 above, increases the risk of undetected and unresolved errors.

1.6 Sales tax

The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the state Department of Revenue (DOR). The Sheriff's assistant indicated they were unaware they needed to collect sales tax on e-cigarettes.

Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Section 144.080, RSMo, requires sales tax collections be remitted to DOR on a monthly, quarterly, or annual basis, depending on the amounts collected. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.

Similar conditions previously reported

Similar conditions to sections 1.1, 1.2, and 1.3 were noted in our prior audit report.

Recommendations

The Sheriff:

1.1 Work with the County Commission to obtain written agreements with the counties and cities for the boarding of prisoners. In addition, the Sheriff should develop procedures to monitor and pursue collection of costs for boarding non-state prisoners.

1.2 Ensure deposits are made timely.

1.3 Attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

1.4 Prepare a monthly list of liabilities and reconcile the list to the reconciled bank balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.

1.5 Disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.

1.6 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on e-cigarettes and ensure future sales tax collections are remitted to the DOR.

Auditee's Response

The Sheriff provided the following responses:

1.1 The Sheriff's Office/Texas County Jail will work with the Commission regarding written agreements with other counties and cities concerning the cost of board bills and payment. We will also discuss different options for the course of action when board bills are not paid. The Missouri Sheriff's Association is also trying to develop a solution for all counties in the state.

1.2 The Sheriff's Office will deposit more frequently.

1.3 The Jail Administrator will begin turning over unclaimed inmate balances to the Missouri State Treasurer's Unclaimed Property Division.

1.4 The Jail Administrator will begin preparing a monthly listing of liabilities. If there are any, the Jail Administrator will promptly investigate any discrepancies in the listing of liabilities and make sure it is reconciled with the bank balances.

1.5 The Jail Administrator will begin a regular schedule of transferring funds from the inmate commissary account to the Collector-Treasurer's Inmate Prisoner Detainee Security Fund.

1.6 E-Cigarettes are no longer available in the jail. The Jail Administrator has already contacted the DOR and begun the process of acquiring what is needed to begin charging and collecting sales tax on certain items sold within the jail for commissary and has begun the procedure to transfer tax collections to the DOR.

The County Commission provided the following response:

1.1 We will consider the recommendation. We will discuss this with other counties.

2. County Collector-Treasurer and Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector-Treasurer processed property tax collections totaling approximately $13.2 million during the year ended February 28, 2022.

2.1 Commissions

Incorrect percentages were used to calculate some commissions collected by the County Collector-Treasurer for the year ended February 28, 2022, resulting in the county collecting a total of $72,781 more than allowed by law in December 2021.

The County Collector-Treasurer incorrectly withheld a 3 percent commission on current real estate and personal property taxes instead of the 2 percent allowed by law. For December 2021, this resulted in the county collecting $77,478 more than allowed, and therefore, amounts are owed to various political subdivisions. The County-Collector Treasurer indicated this occurred because the County Clerk entered the incorrect commission percentage into the property tax system. No one in the county reviewed the commission rates entered into the system.

In addition, the County Collector-Treasurer incorrectly withheld a 2 percent commission on all railroad and utility taxes collected rather than the required 3 percent. For December 2021, this resulted in $4,697 less withheld than allowed. The County Collector-Treasurer stated she believed the commission amount for Railroad and Utility taxes was based on the 2 percent fee collected on total collections of current real and personal property taxes, and not the 3 percent statutory rate for railroad and utility taxes.

Section 54.280.2, RSMo, provides the commission fee structure for the collection of current taxes. It allows a 2 percent commission rate when the total amount of taxes levied is between $9 million and $13 million. Current taxes levied for Texas County for the year ended February 28, 2022, were approximately $11.9 million.

Section 54.320.1, RSMo, requires the County Collector-Treasurer to collect on behalf of the county a fee of 3 percent on all licenses, including current railroad and utility taxes, surtax, back taxes, delinquent taxes, and interest collected by the County Collector-Treasurer to be deducted from the amounts collected.

2.2 Computer access

The county has not adequately restricted property tax system access. The County Collector-Treasurer and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records and there is no independent review of changes made to individual tax records in the system. The County Collector-Treasurer indicated she does not make changes to individual tax records and is unsure why she has access. Because the County Collector-Treasurer is responsible for collecting tax money, the ability to alter tax records represents a significant weakness in internal controls. Good internal controls require the County Collector-Treasurer and other office personnel not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

In addition, the County Collector-Treasurer and her office personnel had access to the county payroll system for 5 months longer than needed. The County Commission provided the County Collector-Treasurer access to the payroll system in October 2021, when the prior County Clerk was not fulfilling her job duties; however, the county did not remove the access until

April 2022 after we discussed this matter with the County Clerk. The new County Clerk took office on November 16, 2021, at which point, the County Collector-Treasurer no longer needed access.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books upon order of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper. In addition, access to the payroll system should be limited based on user needs to prevent unauthorized changes to the payroll records.

2.3 Account book and annual settlements

The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. Although the County Clerk maintains files of tax charges, additions and abatements, and the County Collector-Treasurer's monthly settlements, the County Clerk does not use this information to create an account book. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector-Treasurer's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk indicated her predecessor did not maintain an account book but she is working with the County Collector-Treasurer to develop one.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other record that summarizes all taxes charged to the County Collector-Treasurer, monthly collections, delinquent credits, addition and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector-Treasurer are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector-Treasurer's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector-Treasurer. Such procedures are intended to establish checks and balances related to the collection of property taxes.

2.4 Tax books

The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. The County Collector-Treasurer prepares the real estate and personal property tax books using assessed valuations and tax levies provided by the County Clerk. The County Collector-Treasurer indicated she prepares the tax books for the County Clerk. However, because the County Collector-Treasurer is responsible for collecting property tax money and prepares the tax additions and abatements, good internal controls and state

law require someone independent of the collection process be responsible for generating and testing the accuracy of the tax books. In addition, the County Collector-Treasurer prepares the delinquent tax books by combining the uncollected taxes from the current tax year and uncollected taxes from all prior years. The County Clerk indicated that because she took office in October 2021, she is still working with the County Collector-Treasurer to produce the tax books in the future.

A review of the current and delinquent tax books should include verification of individual entries in the current tax books and recalculating tax book totals and charges. Failure to properly prepare and/or review the tax books and test individual tax statement computations may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector-Treasurer with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector-Treasurer should be documented.

Similar conditions previously reported

Similar conditions to sections 2.1 and 2.2 were noted in our prior audit report.

Recommendations

2.1 The County Collector-Treasurer recalculate all commissions and correct distributions to the various political subdivisions. The County Collector-Treasurer should also ensure the correct percentage is collected on all commissions including reviewing commission amounts periodically to ensure they are in accordance with state statutes.

2.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. The County Commission should work with the County Collector-Treasurer to ensure property tax and payroll system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.

2.3 The County Clerk maintain an account book with the County Collector-Treasurer. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector-Treasurer's annual settlements.

2.4 The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the

County Collector-Treasurer with the property tax amounts to be collected. The County Clerk's procedures should be documented.

Auditee's Response

The County Collector-Treasurer provided the following response:

2.1 I will work with the County Commission to correct distributions. The commission percentages have been corrected and double checked.

The County Commission and County Clerk provided the following responses:

2.2&
2.3 We have implemented the recommendation.

The County Clerk provided the following response:

2.4 I have implemented the recommendation.

3. County Clerk's Procedures

The County Clerk's procedures for paying credit cards timely and maintaining expenditure and revenue documentation need improvement.

3.1 Credit cards

The previous County Clerk did not pay credit cards timely. The county maintains 8 credit cards for use by various county offices. The previous County Clerk did not pay the billings for 2 of these cards from July to October 2021. The county incurred a $77 late fee. The County Commission and current County Clerk do not know why the former County Clerk did not pay timely.

Controls and procedures to ensure timely disbursements are necessary to prevent unnecessary fees and finance charges.

3.2 Supporting documentation

The previous County Clerk did not maintain adequate documentation to support some expenditures and liquor license receipts. During our review of County Commission meeting minutes, we noted the County Clerk did not always provide invoices to the County Commission. We judgmentally selected one month to review for invoice documentation. During our review of expenditures for the month September 2021, we identified 91 payments totaling $86,100 that did not have supporting documentation. In addition, the County Clerk did not maintain copies of 31 liquor licenses that were paid in June 2021. We contacted a selection of vendors to confirm the liquor licenses were paid and issued.

All expenditures should include proper supporting documentation that is reconciled to billing statements to ensure the obligation was actually incurred and the disbursement represents an appropriate use of public funds. In addition, to reduce the risk of loss, theft, of misuse of liquor license money,

and to provide assurance all liquor license money is accounted for properly, procedures to account for liquor licenses should be improved. Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records.

Recommendations

3.1 The County Commission and County Clerk implement procedures to ensure bills are paid timely to avoid late fees.

3.2 The County Clerk maintain supporting documentation for all expenditures and liquor licenses.

Auditee's Response

The County Commission and County Clerk provided the following response:

3.1 Bills are now paid timely and we have not had any late fees.

The County Clerk provided the following response:

3.2 We have implemented the recommendation.

4. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 45 wards and estates as of December 31, 2021.

4.1 Annual settlements

The Public Administrator does not always file annual settlements timely. During our review of 6 active cases with annual settlements due in 2021, we found the Public Administrator did not file the annual settlement in 2021 for any of them. The Public Administrator indicated the previous Public Administrator used an attorney to prepare the settlements through December 2020; however, the county did not contract with a new attorney until October 2021.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

A similar finding was noted in our prior 4 audit reports.

4.2 Former Public Administrator cases

The former Public Administrator did not turn over all applicable accounts to the current Public Administrator when her term expired. The former Public Administrator issued two checks dated December 17, 2020, to be deposited into new bank accounts for the current Public Administrator, but did not turn the checks over to the current Public Administrator timely. The current Public Administrator deposited one check for $30,000, upon receipt, on November 3, 2021. The current Public Administrator deposited another check for $374,500, upon receipt, on April 14, 2021. The current Public Administrator indicated the former Public Administrator was working on closing the bank accounts and finalizing annual settlements, but was unable to finish her work.

Section 473.767, RSMo, requires the public administrator to deliver property prior to leaving his or her term of office. Timely turnover of ward assets is necessary to allow the newly elected official to administer cases effectively, and reduce the possibility that loss, theft, or misuse of funds will go undetected.

Recommendations

The Public Administrator:

4.1 File annual settlements timely.

4.2 Ensure all records are timely turned over at the end of term as required by state law.

Auditee's Response

4.1 I will implement the recommendation. I am in the process of filing annual settlements for all wards.

4.2 I will implement the recommendation.

5. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately $121,000 in bad check and court-ordered restitution and fees and delinquent taxes during the year ended December 31, 2021.

5.1 Inactive bank account

The Prosecuting Attorney maintains an inactive bad check bank account. The balance of this account was $6,165 as of December 31, 2021, comprised of unidentified money. The Prosecuting Attorney indicated his office is working on reducing the account balance in order to close the account; however, more current matters have priority.

Maintaining an inactive bank account increases the risk of loss, theft, or misuse of funds. Various statutory provisions provide for the disposition of unclaimed money.

5.2 Accounts receivable

The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including court-ordered restitution for bad checks. The Prosecuting Attorney indicated the office generates restitution reports for some individuals to support criminal motions made during proceedings to revoke probation. At our request, a list of accounts receivable was prepared as of February 4, 2022, that identified $31,600 of unpaid bad checks and $404,906 in outstanding court-ordered restitution. The court-ordered restitution cases dated back to 2010 and 8 of the 227 account balances were greater than $10,000.

A complete and accurate list of unpaid bad checks and restitution would allow the Prosecuting Attorney's office to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Similar conditions previously reported

A condition similar to section 5.1 was noted in our prior 4 audit reports, and a condition similar to section 5.2 was noted in our prior 2 audit reports.

Recommendations

The Prosecuting Attorney:

5.1 Dispose of money held in the inactive bank account in accordance with state law and close the account.

5.2 Establish procedures to monitor and collect accounts receivable.

Auditee's Response

5.1& 5.2 I will implement the recommendations.

Texas County
Organization and Statistical Information

Texas County is a township-organized, third-class county. The county seat is Houston.

Texas County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 67 full-time employees and 8 part-time employees on December 31, 2021. The townships maintain county roads.

In addition, county operations include a Habilitation Board.

Elected Officials

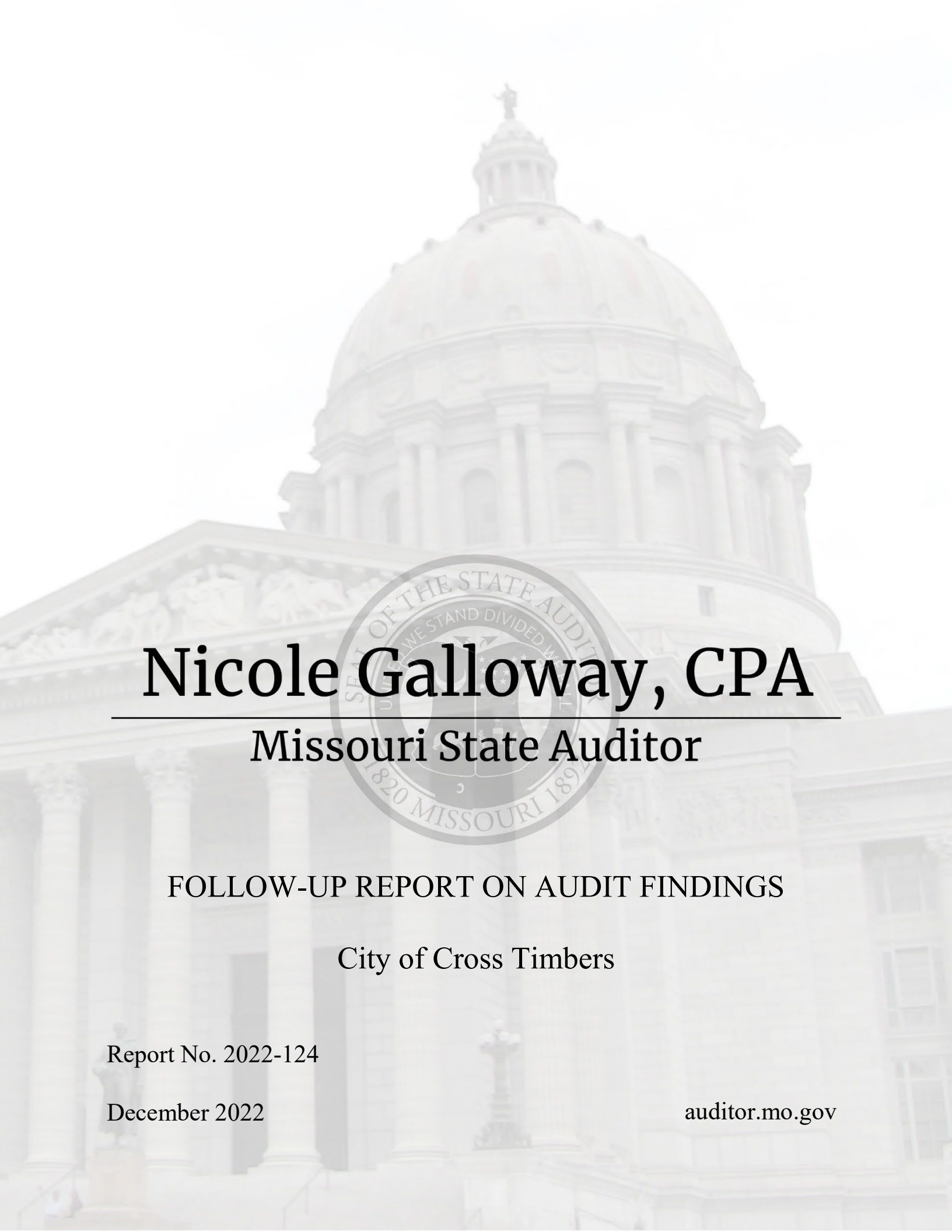
The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Scott Long, Presiding Commissioner	$	30,380
John Casey, Associate Commissioner		28,380
Doyle Heiney, Associate Commissioner		28,380
Lindsay Koch, Recorder of Deeds		43,000
Peggy Seyler, County Clerk (1)		9,429
Laura Crowley, County Clerk		34,731
Parke J. Stevens, Jr., Prosecuting Attorney		145,334
Scott Lindsey, Sheriff		47,999
Marie Lasater, County Coroner		15,000
Tina Garrett, Public Administrator		43,000
Tammy Cantrell, County Collector-Treasurer, year ended February 28, (2)	51,740	
Debbie James, County Assessor, year ended August 31,		43,000
Charles Manier, County Surveyor (3)		

(1) Laura Crowley resigned in October 2021. Peggy Seyler served as interim County Clerk until she was appointed as the County Clerk effective November 16, 2021.

(2) Includes $8,740 of commissions earned for collecting city property taxes.

(3) Compensation on a fee basis.



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Cross Timbers

Report No. 2022-124

December 2022

auditor.mo.gov

City of Cross Timbers
Follow-Up Report on Audit Findings
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Cross Timbers, Missouri

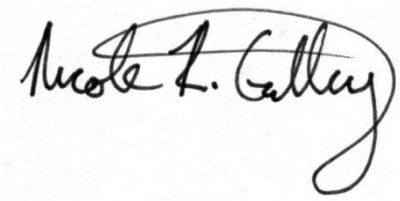
We have conducted follow-up work on certain audit report findings contained in Report No. 2022-020, *City of Cross Timbers* (rated as Poor), issued in March 2022, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.

2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:

    - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
    - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
    - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
    - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the current City Clerk and held discussions with the Mayor to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during October and November 2022. While working with the city in conducting the follow-up work, we identified deleted utility transactions and various concerns related to the handling of customer utility payments. Additional work related to these transactions and concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.



Nicole R. Galloway, CPA
State Auditor

City of Cross Timbers
Follow-Up Report on Audit Findings
Status of Findings

1. Misappropriated Money and Utility Services

From October 1, 2017, through July 31, 2020, money and utility services totaling at least $44,452 was misappropriated from the city by the City Clerk.[1] City receipts totaling $21,474 were not deposited by the City Clerk. Overpayments totaling $6,132 and questionable payments totaling $13,525 were also paid to the City Clerk. Supporting documentation was not maintained for $569 of reimbursements made to the City Clerk. Improperly recorded utility payments totaling $1,973 and improper adjustments totaling $234 were applied to the utility account of the City Clerk, and $545 of utility services were not properly billed to the City Clerk.

In addition, the Board did not adequately monitor its activities for conflicts of interest. From January 2015 through September 2019, we estimated $4,036 of utility services were not properly billed to former Alderman Baker. Also, improperly recorded utility payments totaling $430 and improper net adjustments of $814 were applied to former Alderman Baker's utility account.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the overpayments, questionable payments, improper payments, improperly recorded utility payments and adjustments, utility services improperly not billed, and undeposited city receipts; and take the necessary actions to obtain restitution. The Board should also closely examine city transactions to identify conflicts of interest.

Status

Partially Implemented

The City Clerk was charged with Class C felony stealing on July 26, 2022, and the case is ongoing as of November 2022. City officials indicated the city has not taken any action to obtain restitution from former Alderman Baker because he sold his property, moved out of town, and did not leave a forwarding address. Thus, the city cannot place a lien upon the property to collect utilities owed and cannot send him a bill. Therefore, the city has written off his delinquent utility account balance. All disbursement transactions are reviewed at each Board meeting before checks are signed for conflicts of interest. Procedures have been established by the Board to address the city's related employees, including an independent review of timesheets and checks for payment. However, those procedures are not always followed as indicated in the status of finding number 4.4. The Board also reviews utility reports at monthly meetings. However, adequate procedures have not been established to review conflicts of interests related to utility accounts.

2. Financial Condition

The city was in poor financial condition, and the Board had not adequately monitored that condition.

[1] The City Clerk referenced throughout this report is the former City Clerk.

Recommendation

The Board of Aldermen perform immediate and long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

Status

Partially Implemented

City records indicated the city had cash balances totaling $52,335 as of August 1, 2022, in various accounts, which is an improvement over the $27,221 balance at December 31, 2020.

The city is currently paying all current bills due and has implemented procedures to monitor spending and cash balances each month. The city is making monthly agreed-upon payments on past due balances owed for electric, payroll taxes, pumping equipment and services, and the state audit. However, as of August 2022, the city still owed over $62,000 to these entities. In addition, the utility system indicated $6,361 should have been on hand in the Meter Fund Account for customer utility deposits in October 2022. However, the Meter Fund Account balance was only $1,684, resulting in a shortage of $4,677, which is a $69 increase from the shortage noted during the audit. Additionally, as noted in the status of finding number 5.5, the city improperly authorized loans between some city funds in August 2022 to pay a propane bill.

The city did not prepare a budget for the year ending December 31, 2022, and the Mayor indicated the Board had not performed any long-term planning due to the immediate financial concerns. The Mayor also indicated that the financial shape of the city is still poor, but current monthly balances are being paid. The Mayor also indicated as the city continues to improve its financial status, the Board will proceed with preparing a yearly budget and planning statement, and plans to do this within the next 6 months.

3. Oversight, Annual Audits, and City Ordinances

The Board did not establish adequate oversight or obtain annual audits as required by state law. City ordinances also needed improvement.

3.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

Partially Implemented

The Board meets twice a month to review and monitor city activities. The Board documents its review of a Board packet prepared by the current City

Clerk, that includes a utility adjustment report, utility water loss report, utility accounts receivable report, utility receipt and deposit report, bank statements, listing of bills and cash balances, invoices with copies of related checks to be paid, timesheets, and a financial report. We reviewed the Board's packet for August 2022 and found documentation of the Board's review. However, concerns related to deleted transactions in the electronic utility system (see status of finding number 6.1) and the handling of city receipts (see status of finding number 5.1) were identified during our follow-up work and additional reviews and monitoring procedures are needed.

3.2 Annual audits

The city had not obtained annual audits of its combined water and sewer system as required by state law and the construction loan/grant agreement.

Recommendation

The Board of Aldermen obtain annual audits of the combined water and sewer system as required by state law and loan/grant agreement.

Status

Not Implemented

The city has not obtained an annual audit of the water and sewer system. City officials indicated as funds become available an annual audit will be obtained. However, no specific plans to obtain an audit have been made.

3.3 City ordinances

City ordinances were not complete and had not been updated since 2013. The city did not have ordinances establishing the compensation of city officials and employees. Ordinances were poorly maintained. Many ordinances were old and not updated, and an index of all ordinances passed and rescinded by the city was not maintained. City Ordinance No. 13-5-1 authorizing the amount billed to water and sewer customers had not been updated since 2013.

Recommendation

The Board of Aldermen establish the compensation of all city officials and employees by ordinance as required by statute, ensure ordinances are maintained in a complete and well-organized manner, establish an index of all ordinances passed and rescinded, and update ordinances for water and sewer rates.

Status

In Progress

An ordinance establishing the compensation of the current City Clerk and Maintenance Technician has been drafted and is planned to be adopted by the Board in December 2022. The city is in the process of hiring an attorney to assist the Board with updating city ordinances and establishing an index. The Board updated the city's ordinance regarding water and sewer rates in September 2021.

4. Payroll and Related Matters

Significant improvement over controls and procedures related to contract workers and payroll was needed.

4.1 Employment classifications

The Board did not document the basis for classifying the City Clerk and the former Maintenance Supervisor as independent contractors rather than employees.

Recommendation

The Board of Aldermen determine the proper classification for the City Clerk and Maintenance Supervisor to ensure compliance with state and federal laws and regulations.

Status

Not Implemented

The Board continues to pay the current City Clerk and Maintenance Technician as independent contractors rather than employees, and has not documented the basis for this classification. City officials indicated they plan to review and obtain documentation for the basis of proper classification and will implement a plan for the current City Clerk and Maintenance Technician to be classified as employees, if the city is still unable to verify an independent contractor classification. However, the city has no specific plans for accomplishing this.

4.2 Past due payroll taxes

The Board and City Clerk did not pay past due payroll taxes, interest, and penalties due for 13 quarters, and as a result, the city owed the Internal Revenue Service (IRS) $15,255 as of September 15, 2021. The city started making monthly payments to the IRS of $139 in December 2019; however, the monthly payment was not sufficient to reduce the balance of the taxes owed because the penalties and interest increased more than the payments made.

Recommendation

The Board of Aldermen ensure sufficient payments of past due payroll taxes are remitted timely to the appropriate taxing entities to reduce balances due.

Status

In Progress

City records indicated the city has paid the IRS $200 each month and still owes the IRS approximately $13,430 at the end of August 2022.

4.3 Pay advances

The City Clerk issued herself pay advances totaling $7,311 from November 2017 through February 2019 in violation of the Missouri Constitution. Eight checks were issued prior to the end of the month in which services were provided.

Recommendation

The Board of Aldermen discontinue the practice of providing pay advances to workers.

Status

Implemented

City officials indicated payments are no longer made in advance and payments to workers are reviewed at each Board meeting. Our review of payments made to the current City Clerk and Maintenance Technician in June, July, and August 2022 indicated no payments were made in advance.

4.4 Timesheets

The City Clerk did not prepare timesheets. In addition, calendars maintained documenting hours worked were not retained for 2017 and 2020, and calendars maintained for 2018 and 2019 were not always accurate. In addition, Board members indicated the calendars were not always submitted for review, and when they were submitted, the Board did not document this review. Timesheets or other documentation of work performed was not prepared by the former Maintenance Supervisor to support contracted payments made.

Recommendation

The Board of Aldermen ensure timesheets or other records of work performed are prepared accurately, retained, and properly signed and approved.

Status

Partially Implemented

Our review of the current City Clerk's 6 timesheets prepared during the months of June, July, and August 2022 showed the current City Clerk and the Board signed each of the timesheets. However, our review of the Maintenance Technician's 12 timesheets during the months of June, July, and August 2022 showed the Maintenance Technician did not sign 2 timesheets in July 2022, and the Board did not sign 2 timesheets (1 in July and 1 in August).

4.5 Independent contractors

The city misclassified the City Clerk and former Maintenance Supervisor as independent contractors rather than employees. However, had this classification been appropriate, the Board did not enter into a written contract with the City Clerk and she did not prepare and file 1099 forms for payments made to herself during 2017 and 2018, and prepared an inaccurate 1099 form for 2019 payments.

In addition, the City Clerk did not prepare and file a 1099 form for payments made and the value of free utility services provided to the former Maintenance Supervisor for 2018, and the 1099 form for 2019 was not accurate and did not include the value of free utility services provided.

Recommendation

The Board of Aldermen execute and retain written contracts for services that specify the services to be rendered and the manner and amount of payments to be paid. The Board should also establish procedures to ensure all payments are properly reported and payroll taxes are withheld and remitted to the appropriate taxing entity. The Board and the current City Clerk should prepare or amend the applicable tax forms issued to the City Clerk and former Maintenance Supervisor for compensation provided as appropriate.

Status	**Partially Implemented** The Board obtained a written contract for services provided by the current City Clerk and Maintenance Technician in January 2022. The city classifies workers as contracted employees; therefore, no payroll taxes are withheld and remitted to taxing entities. Forms 1099 were prepared and filed with appropriate taxing entities for 2021. However, they were not accurate. City officials indicated the city plans to prepare and amend the applicable tax forms for the current and former City Clerk and current Maintenance Technician and former Maintenance Supervisor at the start of 2023.
4.6 Cost allocations	The city had no documentation to justify the allocation of the amounts paid the City Clerk and former Maintenance Supervisor to the various city bank accounts.
Recommendation	The Board of Aldermen allocate disbursements to city accounts based on specific criteria and retain documentation to support the allocation.
Status	**Not Implemented** Currently, the city allocates 50 percent of the amounts paid to the current City Clerk and Maintenance Technician to the Water Account and the other 50 percent to the Sewer Account. The city has no documentation to justify this allocation, but city officials indicated the City Tax Account did not have sufficient funds to pay the current City Clerk, so the city is not currently allocating costs to that account. City officials indicated they plan to document the justification and allocation of amounts paid in the future and as funds become available in the City Tax Account, they will also allocate costs to that account. However, the city has no specific plans to complete this.
5. Accounting Controls and Procedures and Disbursements	Accounting controls and procedures and disbursements needed improvement.
5.1 Receipting, recording, and depositing	The city's procedures for receipting, recording, and depositing payments received were poor. • Manual receipt slips were not always issued and property tax statements were not always marked paid or retained. • The City Clerk did not always accurately and promptly record water/sewer receipts to customer accounts in the utility system, and some utility payments were not posted to the utility system. • The method of payment (cash, check, or money order) was not always recorded on manual receipt slips or on property tax statements. In

addition, if the method of payment was not marked in the utility system, the system's default method of payment was by check. We noted numerous instances where a check payment was not included in the related deposits. The City Clerk also marked utility payments as "other" payments in the utility system without indicating the method of payment. In addition, the City Clerk did not reconcile the composition of receipts to the composition of deposits.

- The City Clerk did not issue manual receipt slips in numerical sequence, some receipt slips were skipped and not properly defaced to prevent later use, and electronic transaction numbers were not entered in date order in the utility system.

- The City Clerk did not always deposit receipts intact and occasionally withheld cash receipts from deposits to pay city invoices.

Recommendation

The Board of Aldermen issue prenumbered receipt slips for all payments received, indicate the method of payment on all receipt slips, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of deposits, require receipts be accurately and promptly recorded to the utility system, and deposit all payments received intact. Additionally, discontinue paying city expenses from city receipts and if a petty cash fund is needed to pay city expenses, the Board should authorize the fund and its uses and require the fund be maintained on an imprest basis and all activity be recorded on a petty cash fund ledger.

Status

Partially Implemented

Prenumbered receipt slips are not issued for money received for deposits and the rental of the community building, and were only issued for utility payments when requested. Our review of manual receipt slips and transactions recorded in the electronic utility system from July 2022 to October 2022 showed the method of payment was indicated on all manual receipt slips; checks and money order payments received were recorded as checks in the utility system and cash payments were recorded as other in the utility system. Also, the date money was received was not always recorded on the manual receipt slips and 2 manual receipt slip books were used simultaneously. As a result, receipt slips were not issued in numerical sequence; transactions were not recorded in sequential date order in the electronic utility system; some transactions had been deleted; receipts were not properly reconciled to deposits; receipts were not promptly recorded to the utility system; and some payments received were not deposited or not deposited intact and timely. The current City Clerk generally recorded receipts in the electronic utility system and deposited receipts once a month. City officials indicated they discontinued paying city expenses from city receipts, do not maintain a petty cash fund, and pay all expenses with a check.

Additional work related to these transactions and concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.

5.2 Bank reconciliations, checks, and accounting records

The City Clerk did not prepare bank reconciliations for any of the city's 7 bank accounts; maintain a checkbook register, or book balances; and always issue checks in numerical order.

Recommendation

The Board of Aldermen ensure monthly bank reconciliations are prepared for all bank accounts; checkbook registers, book balances, and lists of disbursements are maintained; and checks are issued in numerical sequence with the sequence properly accounted for.

Status

Partially Implemented

An electronic accounting system, that acts as a checkbook register, is maintained that shows book balances and all disbursements. Checks were issued in numerical sequence. However, our review of accounting records for August 2022 showed formal monthly bank reconciliations were not prepared for all bank accounts.

5.3 Board review and approval process

The City Clerk did not prepare a list of bills or monthly financial reports for the Board's review. Board members indicated bank statements and monthly utility reports were sometimes provided to the Board for review, but they did not document this review. Board members also did not always review invoices or require invoices to be marked paid, several payments were made with no supporting documentation, and documentation of the receipt of goods or services on the invoices was not required. The Board also failed to monitor the city's cash balances. As a result, the city incurred overdraft and maintenance charges in various city bank accounts.

Recommendation

The Board of Aldermen ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written, and monthly financial reports are prepared and reviewed for accuracy. In addition, the Board should ensure invoices are marked paid and adequately reviewed, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also document its review of monthly bank statements and utility reports and properly monitor bank account balances to avoid bank charges.

Status

Partially Implemented

The Board meets twice a month to review and monitor city activities. The Board documents its review of a Board packet prepared by the current City Clerk that includes a utility adjustment report, utility water loss report, utility accounts receivable report, utility receipt and deposit report, bank statements, listing of bills and cash balances, invoices with copies of related checks to be

paid, timesheets, and a financial report. We reviewed a Board packet for August 2022 and found documentation of the Board's review of all of these reports. No bank charges were noted on the August 2022 bank statements. However, our review of invoices paid in August 2022 showed invoices were not marked paid and documentation of receipt of goods or services was not noted on the invoices.

5.4 Sewer loan requirements

The Board and City Clerk did not ensure required sewer loan payments occurred.

Recommendation

The Board of Aldermen ensure compliance with payment requirements of loan agreements.

Status

Implemented

The city is currently making monthly payments on current amounts owed and made a final payment on past due amounts in June 2022.

5.5 Excessive and unauthorized transfers and commingling of restricted funds

The City Clerk made excessive and unauthorized transfers between various bank accounts. The city also had not established adequate procedures to ensure restricted funds were credited to the appropriate account or used only for intended purposes.

Recommendation

The Board of Aldermen monitor and reduce the number of transfers made between bank accounts, and ensure transfers are not prohibited by state law. The Board should also determine the amount of restricted funds in the city's accounts and establish separate funds or a separate accounting of this money, including the balances.

Status

Partially Implemented

The number of transfers was reduced to 10 transfers during August 2022. However, 2 of the transfers were for a loan from the Gasoline Tax Account to the Community Building Account ($938) and the City Tax Account ($938) to pay the city's propane bill. These loans/transfers are prohibited by state law because the Gasoline Tax Account contains state motor vehicle-related receipts that are not allowed to be used for this purpose. The remaining 8 transfers were made to allocate the city's insurance bill to various city funds and to transfer sewer collections deposited into the Water Account to the Sewer Account. However, 1 transfer made to allocate the city's insurance bill was transferred in error. The current City Clerk corrected the erroneous transfer after the audit staff notified her of the error.

5.6 Untimely payments

The City Clerk did not ensure some bills were paid timely. As of June 30, 2020, 3 invoices totaling $28,888 were outstanding for telephone, electric,

and pumping equipment and service bills. The city still owed 2 of these 3 vendors more than $20,000 as of September 15, 2021.

Recommendation

The Board of Aldermen ensure all invoices are paid timely.

Status

In Progress

The city is currently paying all current bills due. The city is making monthly agreed-upon payments on past due balances owed for electric, payroll taxes, pumping equipment and services, and the state audit.

5.7 Record retention

City officials could not provide copies of some meeting minutes, invoices, delinquent notices from the IRS, the City Clerk's calendars of time worked, 1099 forms, and documentation of expense reimbursements.

Recommendation

The Board of Aldermen retain records in accordance with state law.

Status

Implemented

City officials indicated all records are being retained. All records we requested were available for our review.

6. Utility System Controls and Procedures

Utility system controls and procedures needed improvement.

6.1 Adjustments and deleted transactions

Improper adjustments were made to the utility account of the City Clerk and former Alderman Baker. The City Clerk also made adjustments to customer accounts without obtaining independent approval by the Board or documenting the reason for the adjustment.

The City Clerk also had the ability to delete transactions, and the Board did not review and approve deleted transactions in the utility system or periodically obtain a report of deleted transactions from the utility system vendor to review. No explanation or reason was documented for any of the deleted transactions.

Recommendation

The Board of Aldermen evaluate utility system changes to prevent or track deleted transactions, and require an independent and/or supervisory review and approval of all adjustments and deleted transactions made in the utility system.

Status

Partially Implemented

The Board documented its review of adjustments made to the utility system for August 2022, and the reasons for the adjustments were documented. However, some of the adjustments made were unusual. In addition, the Board

does not review transaction numbers to ensure transactions have not been deleted. Our review of the electronic utility system identified 51 deleted transactions from July 2022 to October 2022.

Additional work related to these transactions and concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.

6.2 Utility reconciliations

The City Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. The Maintenance Supervisor did not perform monthly reconciliations of total gallons of water billed to gallons of water pumped.

Recommendation

The Board of Aldermen ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and investigate significant differences.

Status

In Progress

Reconciliation reports are prepared by the city's utility system software, and the current City Clerk indicated she is currently working to reconcile the amounts billed, payments received, and amounts unpaid for utility services. However, at the time of our review, the Maintenance Technician was not able to accurately reconcile gallons of water billed to gallons of water pumped because the meter in the well house was broken. City officials indicated the meter has now been repaired and the city will begin reconciling the gallons of water billed to gallons pumped and will ensure any leaks are addressed.

6.3 Utility deposits

The city did not reconcile customer utility deposit balances reported in the utility system to the city's Meter Fund bank account, and the City Clerk transferred amounts from the Meter Fund bank account to other bank accounts to pay city bills.

Recommendation

The Board of Aldermen periodically reconcile customer utility deposits per the utility system to accounting records and cash balances, and promptly investigate any differences.

Status

Not Implemented

The utility system indicated $6,361 should have been on hand in the Meter Fund bank account for customer utility deposits in October 2022. However, the reconciled cash balance for the Meter Fund bank account was $1,684, resulting in a shortage of $4,677. The current City Clerk indicated the utility system did not accurately reflect when utility deposits were applied to utility accounts or refunded. Minimal efforts to investigate and resolve the errors or shortage in the Meter Fund bank account had been made by the city at the time of our review in October 2022.

Additional work related to these transactions and concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.

6.4 Delinquent utility accounts

Delinquent utility accounts were not always shut off after 30 days past due as required by ordinance, and the City Clerk allowed some customers to make partial payments on delinquent accounts without Board approval.

Recommendation

The Board of Aldermen ensure utility service is shut off in accordance with city ordinance. In addition, if the Board wants to allow partial payments, the Board should establish a written partial payment policy, review and approve customer payment agreements, and monitor delinquent accounts.

Status

Partially Implemented

Our review of delinquent utility accounts as of October 24, 2022, showed 5 utility account balances were overdue between 60 and 90 days, and 13 utility account balances were overdue 90 days or more, including a utility account of the current City Clerk's relative, who owed $485 at the time he moved out of the city. Utility service had not been shut off for 14 of these 18 delinquent utility accounts. However, the current City Clerk indicated she monitored these delinquent accounts each month. City officials indicated they planned to revise city ordinances for current practices, establish a written partial payment policy, and review and approve customer payment agreements in the future. However, the city has no specific plans to accomplish this.

Additional work related to these transactions and concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.

6.5 Water and sewer rates

Current water and sewer rates were not supported by a cost study or other documentation showing how the rates were determined.

Recommendation

The Board of Aldermen ensure a statement of costs is prepared to support utility rate increases and document formal reviews of utility rates periodically to ensure revenues are sufficient to cover all costs of providing these services.

Status

In Progress

Board meeting minutes for September 2022 indicated the Board was planning to meet with a company to perform a cost study to support water and sewer rates.

6.6 Sales tax

The Department of Revenue notified the city it had not filed or remitted sales taxes collected related to utility services provided for some months.

Recommendation

The Board of Aldermen ensure sales taxes collected are reported and remitted timely.

Status	**Partially Implemented** The current City Clerk reported and remitted sales taxes timely for the last quarter of 2021 and the second quarter of 2022. However, according to city records, the current City Clerk did not timely report and remit sales taxes for the first quarter of 2022 due on April 30, 2022, until May 11, 2022.
7. Budgets and Financial Reporting	Budgeting and financial reporting procedures needed improvement.
7.1 Budgets	The City Clerk did not prepare a budget for the years ended December 31, 2020, 2019, and 2018.
Recommendation	The Board of Aldermen prepare accurate annual budgets that contain all information required by state law, and ensure the budgets are adequately monitored.
Status	**In Progress** The Board did not prepare a budget for the year ending December 31, 2022. The Mayor indicated as the city continues to improve its financial status, the Board will proceed with preparing a yearly budget and planning statement, and plans to do this within the next 6 months.
7.2 Financial reporting	City officials did not file timely annual financial reports with the State Auditor's Office as required by state law, and the financial statements filed were not accurate.
Recommendation	The Board of Aldermen submit accurate annual financial reports timely to the State Auditor's Office as required by state law.
Status	**Partially Implemented** City officials timely filed an annual financial report for the year ended December 31, 2021. However, it did not include beginning and ending cash balances, as required.
7.3 Published financial statements	The city had not published financial statements for the years ended December 31, 2020, 2019, and 2018.
Recommendation	The Board of Aldermen ensure publication of the city's semiannual financial statements as required by state law.
Status	**Not Implemented**

The Board did not ensure semiannual financial statements were published as required by state law during 2021 or 2022. City officials indicated the city plans to post financial statements on the door of city hall in the future.

8.1 Sunshine Law - Meeting minutes

City officials could not locate meeting minutes for monthly Board meetings occurring in March, April, May, and June 2018, and also February and July 2019. In addition, open meeting minutes for the 2 meetings in November 2019 indicated the Board went into closed sessions, but the minutes did not document the specific reasons or section of law allowing the meetings to be closed, and minutes were not maintained for the closed sessions.

Recommendation

The Board of Aldermen ensure meeting minutes are prepared and retained for all open and closed meetings, and ensure specific reasons for closing a meeting are documented in the open meeting minutes.

Status

Implemented

Board meeting minutes for June, July, and August 2022, were prepared and retained for meetings held and no closed sessions were held during these months.

9. Electronic Data Security

Controls over the city computer were not sufficient to prevent unauthorized access, and sufficient plans and processes were not in place for recovering systems and data.

9.1 Passwords

The city had not established adequate password controls to reduce the risk of unauthorized access to the city's computers and data. The password to access the computer and utility system was not changed periodically, and the password was not required to contain a minimum number of characters.

Recommendation

The Board of Aldermen ensure passwords are periodically changed and contain a minimum number of characters to prevent unauthorized access to the city's computer and data.

Status

Not Implemented

The city's utility software provider indicated passwords had not been periodically changed by the current City Clerk, and passwords were allowed to contain between 4 and 8 characters. In addition, the current City Clerk's passwords were written down in a notebook and not kept confidential. City officials indicated they planned to periodically change passwords and will ensure they contain a minimum number of characters. However, they have no specific plans for implementing these changes.

9.2 Antivirus software

The city did not have antivirus software installed on the city's computer to ensure protection of city data.

Recommendation

The Board of Aldermen ensure the city's computer and systems are adequately protected from computer viruses.

Status

Implemented

The city installed antivirus software in August 2022.

9.3 Data backup

The city did not periodically back up some city data and store the backup data at a secure off-site location.

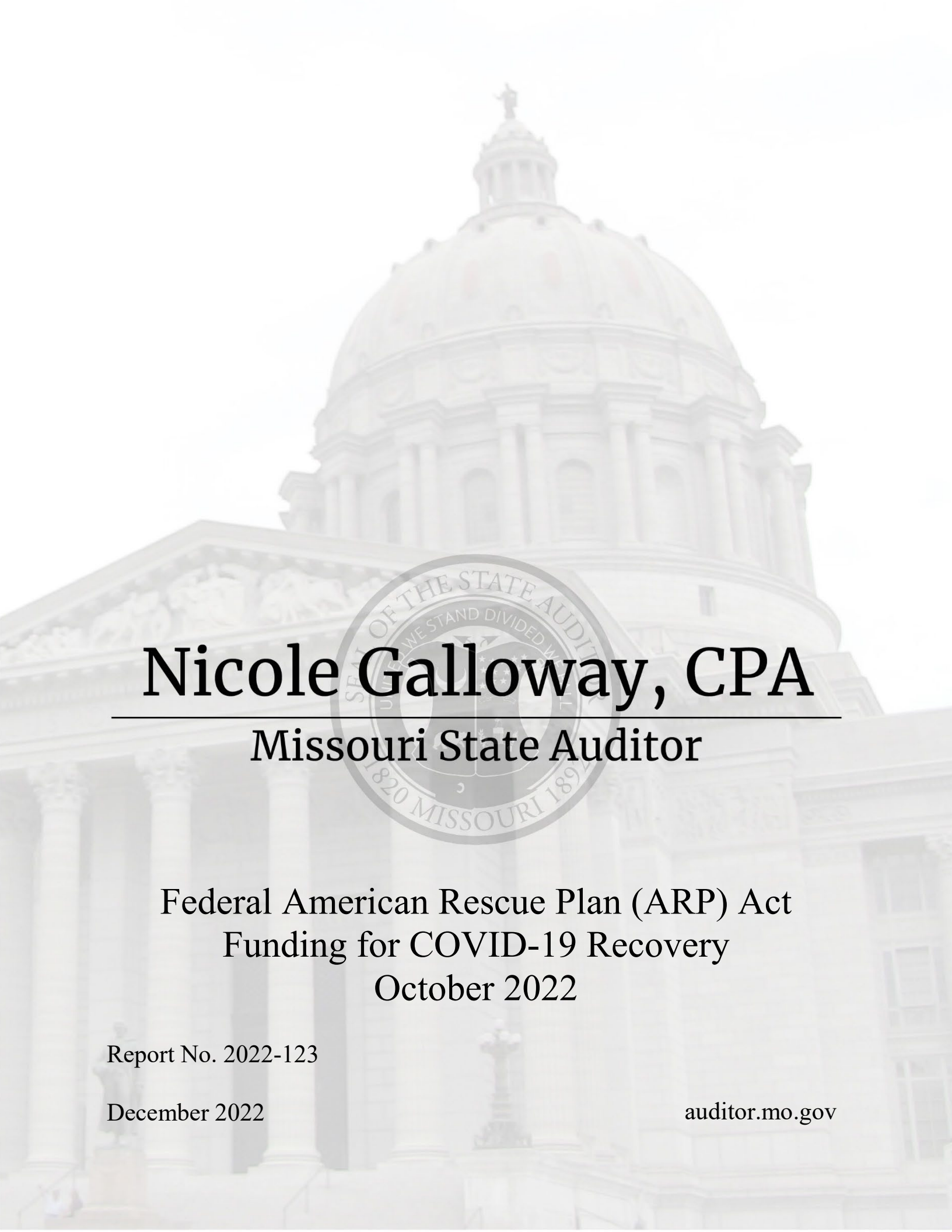
Recommendation

The Board of Aldermen require data to be backed up regularly, tested periodically, and stored in a secure off-site location.

Status

Implemented

The current City Clerk indicated utility system data is backed up with the utility system software provider approximately once a month and other city data is backed up on 2 flash drives every 6 months. One flash drive is in the possession of the current City Clerk and the other is with the Mayor. The Mayor indicated the Board plans to back up data on the 2 flash drives and test the flash drives monthly in the future.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery
October 2022

Report No. 2022-123

December 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
October 2022
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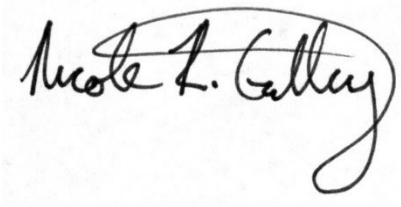
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of October 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In October, the state spent $147.3 million from federal ARP Act assistance (Appendix A). Through the end of October, the state has received $5.03 billion and spent $2.23 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of October 31, 2022, approximately $11.03 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule took effect April 1, 2022; however, recipients could take advantage of the final rule's flexibilities and simplifications before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In October, the state spent $147.3 million from federal ARP Act assistance (Appendix A). Through the end of October, the state has received $5.03 billion and spent $2.23 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
October 1, 2022, through October 31, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 729,286	0	0	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	1,545,634,136	0	0	0	0	0	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	243,113,339	0	26,782	0	0	12,540	243,074,017
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	539,126,431	(125)	3,126,674	0	0	47,459	535,952,173
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	280,132,072	0	1,567,983	0	0	4,218	278,559,871
Coronavirus State Government Fiscal Recovery - Broadband Fund	34,215,454	0	26,496	0	0	11,313	34,177,645
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	2,500	2,500	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	40,896	53,147,262	53,139,526	0	0	13,827	34,805
Child Care Stabilization Federal Emergency 2021 Fund	0	1,620,913	1,620,913	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	137,939,374	0	7,785,808	0	0	0	130,153,566
Office of Administration Federal Stimulus 2021 Fund	1,029,299	0	4,333	0	0	2,820	1,022,146
Secretary of State Federal Stimulus 2021 Fund	17,930	609,430	627,360	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	161,751	647,318	806,693	0	0	0	2,376
Department of Economic Development Federal Stimulus 2021 Fund	1,105	26,911,414	41,700	0	0	0	26,870,819
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	0	55,000	39,732	0	0	6,942	8,326
Department of Mental Health Federal Stimulus 2021 Fund	92,676	515,212	738,617	0	200,000	12,575	56,696
Department of Social Services Federal Stimulus 2021 Fund	4,480,162	12,773,063	17,244,728	0	0	0	8,497
Department of Health and Senior Services Federal Stimulus 2021 Fund	1,203,252	1,725,554	675,285	0	0	13,239	2,240,282
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(57,574)	57,574	207,122	0	0	0	(207,122)
FMAP Enhancement Expansion Fund [2]	0	59,586,971	59,586,971	0	0	0	0
Total all Funds	$ 2,799,024,715	157,652,086	147,269,223	0	200,000	124,933	2,809,482,645

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through October 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	450,233,224	449,503,938	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	1,139,661,995	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	69,799	0	243,171,249	27,433	243,074,017
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	45,594,230	0	581,784,563	238,160	535,952,173
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	1,568,412	0	280,132,748	4,465	278,559,871
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	371,828	0	34,573,435	23,962	34,177,645
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	528,701	2,500	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	480,012,503	479,931,647	0	0	46,051	34,805
Child Care Stabilization Federal Emergency 2021 Fund	1,620,913	1,620,913	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,169,274	103,015,708	0	0	0	130,153,566
Office of Administration Federal Stimulus 2021 Fund	1,538,624	508,000	0	0	8,478	1,022,146
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	3,035,275	3,035,275	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	3,353,262	3,350,886	0	0	0	2,376
Housing Assistance Federal Stimulus 2021 Fund	147,783,504	147,783,504	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	27,037,049	166,230	0	0	0	26,870,819
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	148,288	133,020	0	0	6,942	8,326
Department of Mental Health Federal Stimulus 2021 Fund	1,977,530	2,570,675	0	700,000	50,159	56,696
Department of Social Services Federal Stimulus 2021 Fund	94,393,017	94,384,520	0	0	0	8,497
Department of Health and Senior Services Federal Stimulus 2021 Fund	44,130,219	41,793,620	0	0	96,317	2,240,282
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	728,253	935,375	0	0	0	(207,122)
FMAP Enhancement Expansion Fund [3]	578,710,174	578,710,174	0	0	0	0
Total all Funds	$ 5,034,881,657	2,225,597,045	0	1,140,361,995	1,140,163,962	2,809,482,645

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND						
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	$ 250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
CORONAVIRUS CAPITAL PROJECTS FUND						
OA - for the Department of Economic Development (DED) - broadband infrastructure	196,737,544	0	196,737,544	0	0	0
Total Coronavirus Capital Projects Fund	196,737,544	0	196,737,544			
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS 2021 FUND						
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention				89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations				118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas				14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers				2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs				63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.				67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs				18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees				10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices				7,500,000	0	7,500,000

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship				3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs				6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations				8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend				7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma				13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management				9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications				6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri				500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	2,500	3,703,723	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council				365,000	0	365,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	516,984	0	516,984			
Total DESE Federal Stimulus 2021 Fund	4,364,165	2,500	4,361,665	448,241,317	0	448,241,317

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE FEDERAL EMERGENCY RELIEF 2021 FUND						
Distributions to free public schools under the ARP Act - expense and equipment				1,762,124,659	333,956,271	1,428,168,388
Distributions to the free public schools under the ARP Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	1,762,124,659	135,910,610	1,626,214,049			
Distributions to the free public schools under the ARP Act - administration of the program	13,125,000	0	13,125,000			
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	2,941,488	65,700,380	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	3,364,560	16,635,440	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the ARP Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	22,554	3,181,524	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the ARP Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	20,382	9,598,069	9,618,451	0	9,618,451
Special Education Program	46,541,208	1,808,642	44,732,566	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	180,795	3,072,473	3,253,268	0	3,253,268
Education under the ARP Act - personal service	725,841	94,554	631,287			
Education under the ARP Act - expense and equipment	1,224,000	0	1,224,000			
Missouri Postsecondary Advising Program	9,075,000	41,509	9,033,491			
Data system upgrades	640,626	0	640,626			
Teacher recruitment and retention grant program	19,957,126	0	19,957,126			
Missouri Mathematics Mastery Program	10,326,250	0	10,326,250			
Mental health support initiatives	19,100,000	0	19,100,000			
Assessment system redesign	12,958,885	0	12,958,885			
Missouri Read, Lead, Exceed Program	26,991,925	0	26,991,925			
Afterschool programs	20,000,000	502,182	19,497,818			
Research and analysis	2,167,000	1,008,800	1,158,200			
Administration	7,662,817	79,298	7,583,519			

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
For a one-time grant not more than $1,500 to the parent, parents or guardians of each eligible kindergarten through grade 12 age child to support qualifying educational enrichment activities; these funds may be administered by a third-party vendor, which must create a digital account for each recipient that allows for reimbursement and for direct payment for qualified expenses; the DESE shall establish criteria for qualifying expenses, which shall include but not be limited to: tutoring, extended school day educational programs, academic and arts-related day or summer camps, and educational, learning, study skills services, or services offered by local education agencies; grant awards shall be calculated in two tranches; eligible first tranche applicants shall include those applicants with incomes below 185 percent of the federal poverty level; first tranche awards shall be the lesser of $1,500 or the quotient of the total appropriation divided by the eligible number of applicants; any amount of appropriation remaining after the first tranche distribution shall constitute the second tranche distribution; the second tranche distribution shall be equally divided among all remaining eligible applicants who did not receive a first tranche award; the DESE shall establish metrics to determine usage and success of program	25,000,000	0	25,000,000			
Total DESE Federal Emergency Relief 2021 Fund	2,082,338,002	145,975,374	1,936,362,628	1,913,383,532	333,956,271	1,579,427,261
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND						
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the ARP Act of 2021	2,207,000	0	2,207,000	500,000	0	500,000
Transit Program - assistance to transit providers to continue responding to the ongoing COVID-19 pandemic, including for costs to assist with operations, including payroll and personal protective equipment expenses, including support to rural transit agencies and transit service for the elderly and individuals with disabilities, pursuant to the provisions of the ARP Act of 2021	12,903,690	0	12,903,690			
Total MoDOT Federal Stimulus 2021 Fund	15,110,690	0	15,110,690	500,000	0	500,000

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Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment				10,511,801	0	10,511,801
DHSS - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, Brain Injury Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, including payments to providers for value-based payment initiatives. Provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose. This language does not create any entitlements not established by statute - expense and equipment	19,604,343	5,717,039	13,887,304			
DHSS - Division of Community and Public Health - Brain Injury Waiver				11,527	0	11,527
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care				3,170,849	0	3,170,849

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care, including payments to providers for value-based payment initiatives	14,797,932	719,034	14,078,898			
DHSS - Division of Senior and Disability Services - Medicaid Home and Community-Based Services Program - expense and equipment	1,784,417	0	1,784,417			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Bureau of Special Health Care Needs information technology	235,000	0	235,000			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Reassessment Training Program	62,500	0	62,500			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Prescribed Pediatric Extended Care Program Pilot	272,247	0	272,247			
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				58,355,322	58,234,537	120,785
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - rate standardization and provider rate increases	96,689,068	37,881,328	58,807,740			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment IT infrastructure	9,904,016	433,770	9,470,246			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment administration costs	3,946,163	30,000	3,916,163			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Health Risk Screening Tool	150,000	0	150,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Risk Mitigation	14,815	4,375	10,440			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Enhanced Quality Services/Base Provider Review	11,690,000	0	11,690,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Medication Administration Certification	200,000	0	200,000			
Total HCBS FMAP Enhancement Fund	159,350,501	44,785,546	114,564,955	72,049,499	58,234,537	13,814,962

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Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND						
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - personal service	58,025	13,000	45,025			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	1,250,000	0	1,250,000	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	250,000	0	250,000	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	1,558,025	13,000	1,545,025	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND						
Missouri State Council on the Arts - expense and equipment				900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund				900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND						
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,353,065	1,987,271	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,353,065	1,987,271	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND						
Low-Income Weatherization Assistance Program payments	10,384,342	2,872,128	7,512,214	10,384,342	478,758	9,905,584
Rock Island State Park - expense and equipment	158,622	0	158,622			
Total DNR Federal Stimulus 2021 Fund	10,542,964	2,872,128	7,670,836	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program				324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund				324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND						
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]				142,000,000	124,442,402	17,557,598
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	216,000,000	9,514,168	206,485,832			
Total Housing Assistance Federal Stimulus 2021 Fund	216,000,000	9,514,168	206,485,832	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND						
Business and Community Services Division - Missouri Community Service Commission - personal service	61,190	0	61,190			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	3,007,000	64,924	2,942,076	323,100	101,306	221,794
Division of Tourism - coordination of advertising of at least $70,000 for the Missouri State Fair - expense and equipment	3,000,000	0	3,000,000			
Business and Community Services Division - personal service	54,587	0	54,587			
Business and Community Services Division - expense and equipment	948,259	0	948,259			
State Small Business Credit Initiative	94,855,803	0	94,855,803			
Total DED Federal Stimulus 2021 Fund	101,926,839	64,924	101,861,915	323,100	101,306	221,794

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND						
Division of Employment Security - personal service	3,879,477	10,306	3,869,171	707,500	0	707,500
Division of Employment Security - expense and equipment	5,449,216	122,714	5,326,502	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	668,107	0	668,107	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,872,792	0	1,872,792	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	11,869,592	133,020	11,736,572	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND						
Division of Behavioral Health - treatment of alcohol and drug abuse	12,507,365	304,271	12,203,094	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	7,312,877	49,008	7,263,869	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	620,298	0	620,298	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	163,441	163,441	0	490,324	154,135	336,189
Division of Behavioral Health - adult community programs - mobile forensic team - personal service	247,123	85,640	161,483			
Division of Behavioral Health - adult community programs - 988 cooperative grant - personal service	21,220	7,033	14,187			
Division of Behavioral Health - adult community programs - 988 cooperative grant - expense and equipment	932,092	0	932,092			
Division of Behavioral Health - prevention and education services	3,198,535	0	3,198,535	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	573,198	0	573,198	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	882,000	308,105	573,895	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	315,000	0	315,000	78,750	0	78,750
Division of Behavioral Health - State Operated Community Waivers	3,400,000	643,566	2,756,434			
Total DMH Federal Stimulus 2021 Fund	30,173,149	1,561,064	28,612,085	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND						
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	81,020,327	12,438,750	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need				14,530,873	0	14,530,873
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - family violence prevention	2,160,361	129,069	2,031,292	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	279,999	5,868,641	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault				2,940,803	0	2,940,803
Family Support Division - Victims of Crime Act Unit - for grants to not-for-profit organizations for services and programs to assist victims of sexual assault	2,940,803	95,431	2,845,372			

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Division - specialized investigation skills training	650,607	2,115	648,492	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	3,287	275,546	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	599	9,686,826	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment				6,249,049	0	6,249,049
Family Support Division - implementation of the redetermination process for MO HealthNet eligibility after the COVID-19 federal public health emergency ends - expense and equipment	6,249,049	426,413	5,822,636			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000	900,000	0	900,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	6,100,000	0	6,100,000			
Total DSS Federal Stimulus 2021 Fund	129,504,233	81,957,240	47,546,993	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND						
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	173,056	11,467	161,589	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	10,622,323	173,967,444	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging				26,234,737	150,135	26,084,602
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging	26,234,737	1,360,398	24,874,339			
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service				125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment				11,261,324	29,900	11,231,424
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations				39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	68,213	119,267	187,480	0	187,480
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - personal service	242,682	0	242,682			
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - expense and equipment	45,000,000	0	45,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - personal service	56,461	0	56,461			
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - expense and equipment	8,480,059	0	8,480,059			
Division of Community and Public Health - Epidemiology Laboratory Capacity - Advanced Molecular Detection - Public Health Lab Preparedness - expense and equipment	4,634,965	130	4,634,835			
Division of Community and Public Health - Public Health Workforce Development - personal service	216,054	38,016	178,038			
Division of Community and Public Health - Public Health Workforce Development - expense and equipment	37,983,085	0	37,983,085			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - personal service	104,111	0	104,111			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - expense and equipment	1,615,681	0	1,615,681			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - personal service	90,636	0	90,636			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - expense and equipment	34,376,176	0	34,376,176			
Division of Community and Public Health - Small Rural Hospital Improvement Program - expense and equipment	8,681,434	0	8,681,434			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - personal service	302,463	6,367	296,096			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - expense and equipment	7,502,916	0	7,502,916			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - personal service	521,813	662	521,151			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - expense and equipment	3,685,803	911	3,684,892			
Division of Community and Public Health - travel-related public health initiatives - expense and equipment	498,750	0	498,750			
Division of Senior and Disability Services - program operations and support - expense and equipment	786,098	0	786,098			
Division of Senior and Disability Services - special health care needs programs - expense and equipment	86,400	0	86,400			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	1,443,707	17,725	1,425,982			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	101,430	22,743	78,687			
OA - Information Technology Service Division - for DHSS - expense and equipment	48,233	0	48,233	13,058	4,000	9,058
Total DHSS Federal Stimulus 2021 Fund	367,643,997	12,148,955	355,495,042	222,614,962	29,781,955	192,833,007

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS 2021 FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	10,800,000	0	10,800,000			
Total DPS Federal Stimulus 2021 Fund	10,800,000	0	10,800,000			
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND						
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service				129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment				27,818	0	27,818
DNR - water infrastructure grants and lead service-line inventories - personal service	516,920	69,439	447,481			
DNR - water infrastructure grants and lead service-line inventories - expense and equipment	411,203,154	109	411,203,045			
DNR - state park and historic site water and wastewater improvements - expense and equipment	40,900,200	0	40,900,200			
DNR - Missouri Hydrology Information Center - personal service	793,938	0	793,938			
DNR - Missouri Hydrology Information Center - expense and equipment	9,661,564	0	9,661,564			
DNR - Republic - wastewater improvements and projects	25,000,000	0	25,000,000			
DNR - St. Charles County - storm water mitigation and remediation	2,500,000	0	2,500,000			
DNR - Warrenton - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,159,753	0	3,159,753			
DNR - Eureka - planning, design, maintenance or construction of a flood wall	4,000,000	0	4,000,000			
DNR - Clarksville - planning, design, maintenance or construction of a flood wall	2,000,000	0	2,000,000			
DNR - Dellwood - constructing bio-stabilization and high rock lining	1,500,000	0	1,500,000			
DNR - Lee's Summit - upgrades and maintenance to sewer systems	10,500,000	0	10,500,000			
DNR - City of Ozark - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,250,000	0	3,250,000			
DNR - Brush Creek - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	2,875,000	0	2,875,000			
DNR - St. Genevieve - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,250,000	0	1,250,000			
DNR - De Soto - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,000,000	0	1,000,000			
DNR - Union - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	900,000	0	900,000			
DNR - Chesterfield - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Carthage - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Joplin - water infrastructure projects	5,000,000	0	5,000,000			
DNR - Rolla - water infrastructure projects	2,000,000	0	2,000,000			
MoDOT - investments in waste water improvements, including costs related to the connection of statewide facilities to municipal sewer systems	8,505,000	0	8,505,000			

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Missouri Department of Agriculture (MDA) - for stormwater projects at the Missouri State fairgrounds - expense and equipment	3,211,602	0	3,211,602			
MDA - for a covered arena at the Missouri State fairgrounds - expense and equipment	29,391,000	0	29,391,000			
Department of Conservation (MDC) - levee setback and road relocation at Columbia Bottom Conservation Area	15,000,000	0	15,000,000			
DPS - planning, design, construction, and capital improvements to replace water and sanitation lines, connections to municipal wastewater treatment facilities, and establishing water and wastewater service	5,312,270	0	5,312,270			
Department of Corrections (DOC) - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems, and storm water systems at facilities statewide	14,105,101	0	14,105,101			
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	607,535,502	69,548	607,465,954	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND						
DPS - State Emergency Management Agency - expenses of any state agency responding to COVID-19	69,365,337	1,100,295	68,265,042	40,000,000	271,884	39,728,116
DPS - compiling, standardizing, and maintaining Geographic Information System (GIS) data in support of the statewide implementation of Next Generation 911 (NG911) and enhancements - GIS activities	8,000,000	0	8,000,000			
DPS - compiling, standardizing, and maintaining GIS data in support of the statewide implementation of NG911 and enhancements - NG911 implementation	10,000,000	0	10,000,000			
DPS - sub-system addition to the Missouri Statewide Interoperability Network, increasing user capacity and portable radio communication coverage throughout Jefferson City, and extending into Cole and Callaway Counties	4,000,000	0	4,000,000			
DPS - planning, design, construction, and equipping of a crime laboratory as part of a multi-agency laboratory campus including building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	104,662,200	0	104,662,200			
DPS - crime labs sexual assault kit testing	1,125,000	0	1,125,000			
DPS - grants to emergency medical services providers	10,000,000	0	10,000,000			
DPS - grants to public safety officers	10,000,000	0	10,000,000			
DPS - grants to fire protection entities	10,000,000	0	10,000,000			
DMH - Critical Healthcare Staffing				60,000,000	40,876,529	19,123,471
DMH - design, renovation, construction, and improvements to become compliant with Americans with Disabilities Act standards in cottages and group homes	6,987,195	0	6,987,195			
DMH - design, renovation, construction, and improvements of the Fulton State Hospital Biggs Building	15,999,999	0	15,999,999			
DMH - program operations and support	600,000	43,875	556,125			
DMH - adult community programs	1,081,500	0	1,081,500			
DMH - grants to federally qualified health centers, certified community behavioral health organizations, and community mental health centers	148,713,118	0	148,713,118			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DMH - Johnson County Recovery Lighthouse - repair and renovation of an organization that provides transitional living and supportive housing for individuals in recovery from alcohol and drugs	607,524	0	607,524			
DMH - People's Health Center - grants to a federally qualified health center	500,000	0	500,000			
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants				10,000,000	0	10,000,000
DSS - providers of Medicaid services in rural counties for the purchase of necessary equipment and trainings for the purpose of increasing access to telehealth services for MO HealthNet participants	8,500,000	0	8,500,000			
DSS - design, bidding, and construction of a new youth treatment facility to provide day treatment services for youth	5,953,333	0	5,953,333			
DSS - grants to local county law enforcement and local county prosecutors in counties with a high percentage of alleged sexual crimes against children	1,000,000	0	1,000,000			
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service				343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment				208,191	0	208,191
DED - administration of programs appropriated in House Bill 3020 - personal service	2,204,313	221,410	1,982,903			
DED - administration of programs appropriated in House Bill 3020 - expense and equipment	319,640	11,855	307,785			
DED - broadband cellular towers, with priority to underserved and unserved locations	20,000,000	0	20,000,000			
DED - community development and revitalization	100,000,000	0	100,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects under one thousand (1,000) contiguous acres in size	25,000,000	0	25,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects one thousand (1,000) or more contiguous acres in size	50,000,000	0	50,000,000			
DED - Small Business Grant Program	10,000,000	0	10,000,000			
DED - non-profit grant program	7,500,000	0	7,500,000			
DED - workforce development	30,000,000	0	30,000,000			
DED - state tourism marketing	5,000,000	0	5,000,000			
DED - local tourism development	30,000,000	0	30,000,000			
DED - grants to entertainment venues	5,000,000	0	5,000,000			
Department of Higher Education and Workforce Development (DHEWD) - MO Excels for Non-Profits - distributions to private institutions of higher education for MoExcels Workforce Development Initiatives recommended by the Coordinating Board for Higher Education	10,000,000	0	10,000,000			
DHEWD - planning and implementing technology updates for Missouri's job centers providing statewide services to citizens and employers and to provide adaptive technology to service citizens with disabilities and allow for improved virtual delivery of services - expense and equipment	500,000	0	500,000			
DHEWD - East Central College Rolla Campus Health Sciences Academy - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	6,500,000	0	6,500,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Jefferson College Arnold Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,821,265	0	1,821,265			
DHEWD - Metropolitan Community College Blue River Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,000,000	0	10,000,000			
DHEWD - Mineral Area College Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - Ozarks Technical College Airframe/Power Plant Maintenance Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - St. Charles Community College Workforce Technical Innovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	18,000,000	0	18,000,000			
DHEWD - St. Louis Community College Florissant Valley Campus Health Sciences Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - State Fair Community College Advanced Agriculture & Transportation Technology - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - State Technical Supply Chain Workforce Education - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - University of Central Missouri Humphreys Building Renovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	19,900,000	0	19,900,000			
DHEWD - Missouri State University Center for Transformational Education for Life, Physical, and Health Sciences - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	30,000,000	0	30,000,000			
DHEWD - Lincoln University Health Sciences & Crisis Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - Missouri Southern State University Health Sciences & Tech Innovation Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,000,000	0	15,000,000			
DHEWD - Missouri Western State University and North Central Missouri College collaborative efforts for the Convergent Technology Alliance Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Harris-Stowe State University STEM Academic Building - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,500,000	0	15,500,000			
DHEWD - University of Missouri - Columbia NextGen Precision Health - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	104,500,000	0	104,500,000			
DHEWD - Missouri State University - West Plans - for completion and operational costs of an autism center	7,500,000	0	7,500,000			
DHEWD - University of Missouri Columbia Thompson Center for Autism Research - for construction and sitework of a center for autism and neurodevelopmental disorders that provides clinical services, research, and training	31,500,000	0	31,500,000			
OA - Division of Facilities Management, Design and Construction - completing HVAC projects for various state department facilities - expense and equipment	20,000,000	0	20,000,000			
OA - Information Technology Services Division - planning and implementing technology updates for the Department of Commerce and Insurance's (DCI's) e-Licensing system - expense and equipment	21,000,000	4,417,957	16,582,043			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - personal service	888,000	0	888,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - expense and equipment	501,000	0	501,000			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - personal service	541,044	0	541,044			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - expense and equipment	56,144	0	56,144			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - personal service	870,000	0	870,000			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - expense and equipment	36,576	0	36,576			
DHSS - reimbursements to Residential Care Facilities and Assisted Living Facilities for expenses due to the impact of COVID-19	10,000,000	0	10,000,000			
DHSS - aid to local public health agencies	2,300,000	0	2,300,000			
DHSS - Mississippi County Hospital - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	500,000	0	500,000			
DHSS - Phelps Health - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	4,000,000	0	4,000,000			
DHSS - Jordan Valley Lebanon School District - early childcare fusion between a Federally Qualified Health Center and a school district	5,000,000	0	5,000,000			
DHSS - Texas County Hospital Surgical Center - completion of a surgical center	1,000,000	0	1,000,000			
DHSS - Golden Valley Memorial Hospital - capital improvement projects	1,000,000	0	1,000,000			

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Trust Fund Board - pay for outcomes program through the Children's Trust Fund designed to enhance the effectiveness of evidence-based home visiting programs serving high-risk families	500,000	0	500,000			
MDA - competitive grants to innovative projects that promote agriculture in urban/suburban communities	50,000	0	50,000			
DNR - testing, filtration, and remediation of lead in drinking water sources within buildings housing early childhood, elementary, and secondary education programs which receive state funding	27,000,000	0	27,000,000			
MoDOT - grants to port authorities	25,000,000	0	25,000,000			
MoDOT - New Madrid Port Authority - grants to a port authority	5,000,000	0	5,000,000			
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	1,178,083,188	5,795,392	1,172,287,796	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND						
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	24,000,000	0	24,000,000	12,000,000	0	12,000,000
DSS - modernizing the Missouri Automated Child Support System - personal service	2,250,000	826	2,249,174			
DSS - modernizing the Missouri Automated Child Support System - expense and equipment	25,000,000	0	25,000,000			
DSS - development of a case management system	7,000,000	0	7,000,000			
DSS - St. Louis Family Forward Campus - establishment of a campus providing training and research on trauma informed services as well as expending access to services to children and families who are victims of severe trauma	1,200,000	0	1,200,000			
DSS - Columbia Voluntary Action Center - planning, design, maintenance, or construction of a nonprofit social services agency that assists residents who are experiencing hardships by providing resources for basic and emergency needs in aide to overcome hardships and maintain self-sufficiency	6,000,000	0	6,000,000			
DSS - Urban League of Metropolitan St. Louis - repair and renovations of a workforce development site	2,500,000	0	2,500,000			
DSS - Covering House - renovating a facility gifted to a nonprofit agency that provides therapeutic recovery services to survivors of child sex trafficking	4,100,000	0	4,100,000			
DSS - Mattie Rhodes Center - nonprofit community development organization dedicated to individual and family well-being through social services, behavioral health counseling and the arts	500,000	0	500,000			
DSS - St. Patrick Center - for a non-profit organization to acquire a building that will provide housing units to a center that works to end homelessness	890,000	0	890,000			
DSS - Emmanuel Youth Center - construction of a new building for a family and child development center that provides early childcare services, before and after school programs that provide youth assistance, education and resources	1,000,000	0	1,000,000			
DSS - Ferguson Homeless Shelter - for a nonprofit organization that provides summer food programs, food pantry and safe houses for men and women who are victims of abuse	300,000	0	300,000			

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DSS - Boys and Girls Club Poplar Bluff - for a nonprofit organization serving youth for over twenty years that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience, including after school and summer programs that assures success	2,000,000	0	2,000,000			
DSS - Boys and Girls Club Kansas City - for a nonprofit organization that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience that assures success	200,000	0	200,000			
DSS - Christian County Youth Facility - capital improvement projects at a youth facility	500,000	0	500,000			
DESE - distributions to providers of vocational education programs	20,000,000	0	20,000,000			
DESE - Northland Career Technical Center - construction of a new building to provide advanced workforce development for a school district	30,000,000	0	30,000,000			
DESE - East Prairie School - maintenance and improvements	250,000	0	250,000			
DESE - St. Louis School District - replacement of fence for twenty eight schools	800,000	0	800,000			
DESE - Jefferson City Special Learning Center - learning center serving children with disabilities, including a childcare program for children with disabilities	3,500,000	0	3,500,000			
DESE - Cape Girardeau Vocational Technical Center - for equipment and structural improvements	3,000,000	0	3,000,000			
DHEWD - agriculture innovation and workforce program grants to higher education institutions	10,000,000	0	10,000,000			
DHEWD - Crowder College Transportation Technology Building - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	3,978,000	0	3,978,000			
DHEWD - Moberly Area Community College Next Century Networking - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,489,148	0	1,489,148			
DHEWD - North Central Missouri College Student Center - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,166,667	0	1,166,667			
DHEWD - Three Rivers College Technical Education Expansion - for the acquisition and improvement of land and construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,000,000	0	1,000,000			
DHEWD - Southeast Missouri State University River Campus Extension - for the demolition, construction, and/or renovation needs for a dual role, multi-use, multi-facility comprehensive development including related planning, design, acquisitions, project management, fixtures, equipment, systems furniture, and start-up costs	11,000,000	0	11,000,000			
DHEWD - Truman State University Kirk Student Access & Success Center - for the demolition, construction, and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,517,500	0	10,517,500			
DHEWD - Missouri University of Science and Technology Missouri Protoplex - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	41,250,000	0	41,250,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - University of Missouri Kansas City Health Sciences District Development - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - University of Missouri - St Louis Campus of the Future - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - Northwest Missouri State University Martindale Hall - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	8,500,000	0	8,500,000			
DHEWD - University of Missouri - equipment and facilities for the Missouri Foundation Seed program	3,240,000	0	3,240,000			
DHEWD - St. Louis Employment and Training Center - planning, design, maintenance, or construction of an agency that connects job seekers to training programs and employment, helping employers diversify their workforce, and assisting youth with career skills	4,000,000	0	4,000,000			
DHEWD - South Kansas City Chamber Workforce Development Center - capital improvements and workforce development needs for a nonprofit membership organization serving business	350,000	0	350,000			
DHEWD - Delta Research Center Soils Analysis Laboratory - to the University of Missouri for maintenance, repair, and capital improvements of the T.E. “Jake” Fisher Delta Research Center	1,000,000	0	1,000,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - personal service	12,669,000	7,093	12,661,907			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - expense and equipment	113,466,000	1,560,492	111,905,508			
OA - Springfield Public School Agriculture & Youth Education Center at Empire Fairgrounds - planning, design, and construction, for a non-profit organization dedicated to preserving and cultivating Southwest Missouri’s rich agricultural heritage by supporting youth in agriculture	10,000,000	0	10,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
MDA - replacing the MDA's Grain Regulatory Services licensing system	1,011,870	0	1,011,870			
MDA - Pemiscot County Soybean Crushing Facility - grants and contracts for utility and rail infrastructure construction and enhancements to support the construction or operation of an agricultural, value-added processing facility, provided that any electrical utility infrastructure construction or enhancement for such facility shall only be undertaken by a rural electric cooperative organized or operating under the provisions of and such cooperative may be reimbursed for expenses incurred in furtherance of such project	4,000,000	0	4,000,000			
MDA - Agriculture Business Development Division - Agriculture and Small Business Development Authority - biofuel infrastructure projects	4,000,000	0	4,000,000			
DPS - build-out of the Public Safety Broadband Network in Jefferson City to increase wireless broadband coverage and capacity in and around the buildings of the Capitol Complex	12,326,602	0	12,326,602			
DPS - an additional zone controller in order to reduce load and increase capacity of the Missouri Statewide Interoperability Network	3,100,000	0	3,100,000			
DPS - funding of use of force training provided by a POST certified non-profit entity to all Missouri law enforcement agencies. Such entity shall provide four hours of training to Missouri law enforcement agencies. Such non-profit entity shall have a proven track record of successful use of force training	1,000,000	0	1,000,000			
DPS - providing a matching grant to a county with more than one million inhabitants to establish a regional intelligence and information center, a property control facility, and a training facility and range for law enforcement, provided that any grant award disbursed from this appropriation shall be matched on a 50/50 basis provided that such funds shall be matched by the recipient or local entity	23,000,000	0	23,000,000			
DPS - Buffalo Law Enforcement and Fire Dept. Training Facility - construction of a building that will provide a regional training facility for law enforcement and fire department personnel	3,000,000	0	3,000,000			
DPS - maintenance and improvements for county jails	10,000,000	0	10,000,000			
DPS - Kansas City Police Foundation - purchase of equipment for a nonprofit organization to help reduce the incident of violent crime and strengthen police services by researching and analyzing the best practices to help reduce violent crime	3,000,000	0	3,000,000			
DPS - Joplin Justice Center - capital improvement projects	1,000,000	0	1,000,000			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional security cameras, camera systems, and associated hardware and software	11,683,519	0	11,683,519			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional radios, radio systems, and associated hardware and software	4,652,237	0	4,652,237			
DMH - procure and implement a multi-year, vendor-hosted, integrated commercial off the shelf electronic health record system for use in all of the department's hospitals and facilities	16,000,000	0	16,000,000			
DMH - Amethyst Place - for a non-profit organization with three core programs, that provides transformational healing and empowers generations of women and children to achieve recovery, reunification, and resilience	2,000,000	0	2,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - design and construction of a multi-agency One Health Laboratory Campus, including additional building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	78,626,000	0	78,626,000			
Supreme Court - upgrades to the Case.net system that will provide the public with free access, from their personal internet device, to Case.net identical to the level granted at public access court terminals and currently available to licensed attorneys in the state, provided that any funds remaining upon completion of the Case.net upgrade may be applied to other court improvement projects	5,000,000	0	5,000,000			
DNR - administration of programs appropriated in House Bill 3020 - personal service	658,995	0	658,995			
DNR - administration of programs appropriated in House Bill 3020 - expense and equipment	199,831	0	199,831			
DNR - Jefferson County Courthouse - electrical repairs	320,000	0	320,000			
DNR - McDonald County Historical Society/Pineville Courthouse Preservation - capital improvement projects for a nonprofit organization dedicated to collecting and preserving history, including the preservation of an historic courthouse	100,000	0	100,000			
MoDOT - Kirkwood Amtrak - improvements at a historic train station	2,500,000	0	2,500,000			
MoDOT - Buffalo Municipal Airport - airport repairs and improvements	686,500	0	686,500			
MoDOT - Carrollton Amtrak - planning, design, maintenance, or construction of an Amtrak Station	1,000,000	0	1,000,000			
MoDOT - Washington County Airport - capital improvement projects	1,000,000	0	1,000,000			
DED - state tourism and transatlantic flight loan guarantee incentive program	5,000,000	0	5,000,000			
DED - St. Louis County Jamestown Mall Site - for a local government for the clean-up and preparation for development for a site comprising over one hundred and forty (140) acres which has been abandoned for at least ten years	6,000,000	0	6,000,000			
DED - Springfield Cooper Athletic Fields - maintenance and improvements of a park and sports complex	13,500,000	0	13,500,000			
DED - St. Louis Regional Crime Commission Vacancy Mitigation - removing condemned city-owned, vacant properties	15,000,000	0	15,000,000			
DED - St. Louis Dutchtown Mainstreet Neighborhood Business Improvements - ADA compliant renovations and improvements to a building	50,000	0	50,000			
DED - Chesterfield Sports Complex - planning, design, maintenance or improvements to an athletic complex	2,000,000	0	2,000,000			
DED - Buck O'Neil Center - for a nonprofit agency designated as the primary economic development arm for a home rule city, for the renovation, maintenance and repair of historic structures owned and located within the city	1,000,000	0	1,000,000			
DED - St. Charles City - infrastructure development at Riverpointe	2,500,000	0	2,500,000			
DED - Parade Park - for the redevelopment, reconstruction, and rehabilitation of a historically designated cooperatively-owned project	2,000,000	0	2,000,000			
DED - Discovery Center - capital improvement projects at a non-profit science center	500,000	0	500,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Lieutenant Governor - De Soto Public Library - planning, design, maintenance, or construction	400,000	0	400,000			
Lieutenant Governor - Republic Public Library - planning, design, maintenance, or construction	4,500,000	0	4,500,000			
Lieutenant Governor - Springfield/Greene County Public Library - maintenance and improvements of a library district	6,000,000	0	6,000,000			
Lieutenant Governor - Korean War Veterans' Memorial - maintenance, repairs, expansion and improvements for the official Korean War veterans memorial	1,000,000	0	1,000,000			
Lieutenant Governor - Starlight Theater - capital improvements and programmatic expansion of a nonprofit performing arts center that delivers accessible live entertainment for all audiences, superior theatre arts education, impactful outreach programs and events that utilize the venue, and helps sustain community engagement programming that impacts nearly twenty-five thousand locals each year	2,000,000	0	2,000,000			
Lieutenant Governor - Folly Theater - for a world-class historic theater for enhancements to the venue, including upgrades allowing livestream equipment and broadband	400,000	0	400,000			
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	700,331,869	1,568,411	698,763,458	12,000,000	0	12,000,000
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND						
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service				136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment				643,309	214,034	429,275
DED - broadband infrastructure	53,262,456	0	53,262,456			
DED - broadband capacity building - personal service	2,103,654	42,834	2,060,820			
DED - broadband capacity building - expense and equipment	7,896,346	115,412	7,780,934			
DED - reimbursement to broadband providers, for certain costs incurred for state broadband projects to remove, install, or replace utility poles, where such costs are necessary to extend the provider's retail broadband services offering speeds of 100/100 Mbps to an area currently lacking broadband speeds of 25/3 Mbps, excluding providers that have a pre-existing and enforceable federal or state funding commitment for the same location	15,000,000	0	15,000,000			
DOC - planning, design, construction, maintenance, repair, and capital improvements for the installation of additional broadband capacity within state correctional centers	6,221,625	0	6,221,625			
Total Coronavirus State Fiscal Recovery - Broadband Fund	84,484,081	158,246	84,325,835	779,803	214,034	565,769

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE STABILIZATION FEDERAL EMERGENCY 2021 FUND [3]						
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RETENTION"	134,459,064	1,397,500	133,061,564			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PPP"	101,377,013	128,960	101,248,053			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "STAFNG SUPPORT"	7,317,500	195	7,317,305			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SUSTAIN OPS"	49,393,126	0	49,393,126			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PRFSNL DVLPMNT"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC APPRNTCSHP"	2,268,425	0	2,268,425			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "FIN OPS TRNG"	2,195,250	0	2,195,250			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ONSITE ASSIST"	6,219,875	0	6,219,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CHLLENGNG BHVR"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC DATA SYSTEM"	6,585,750	0	6,585,750			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ADMINISTRATION"	3,841,870	94,258	3,747,612			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RATE STUDY"	365,875	0	365,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			
Total Child Care Stabilization Federal Emergency 2021 Fund	325,000,000	1,620,913	323,379,087			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE DISCRETIONARY FEDERAL EMERGENCY RELIEF 2021 FUND [3]						
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "RETENTION"	22,122,234	0	22,122,234			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "PPP"	7,667,821	0	7,667,821			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SU&E IT SPNDS"	13,531,448	0	13,531,448			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "INNOVATION"	6,562,897	0	6,562,897			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "MNTL HLTH"	8,389,498	0	8,389,498			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ACCREDITATION"	4,510,483	0	4,510,483			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "EXPSN UPGRD"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "START-UP NEW"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "HGHR ED GRNTS"	11,276,207	0	11,276,207			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ESSNTL WRKR"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CC DATA SYSTM"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRNG FIN OPS"	2,931,814	0	2,931,814			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ONSITE ASST"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CHLNGNG BHVR"	3,382,862	0	3,382,862			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TEACH"	902,097	0	902,097			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "QUALITY RPT"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ADMIN-E&E"	1,572,319	0	1,572,319			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - funding opportunity providing child care to Missouri essential workers, including but not limited to employees of the State of Missouri, for the purpose of improving employee recruitment and retention; provided that interested new child care provider applicants shall submit a proposal for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve such application or return it to the applicant with suggestions for improvements/corrections to be made within six weeks; and further provided that entities receiving such funds for child care partnerships to provide child care to Missouri's essential workers shall ensure services are available to children of state of Missouri employees, and then as capacity allows, children in the community; and further provided that the child care providers complete reports to the DESE after receiving such funds for child care partnerships the impact of such child care facilities on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - funding opportunity providing child care to employees of Missouri small businesses, for the purpose of improving employee retention; provided that interested businesses shall submit proposals for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve or reject such applications, until such funding has been completely allocated; and further provided that applications featuring multiple small businesses applying together to provide child care for their employees are given priority, and further provided that businesses receiving such funds shall ensure child care services are available to children of their employees, and then as capacity allows, children in the community; and further provided that businesses receiving such funds for child care shall provide to the DESE reports on the impact of such child care partnerships on employee retention efforts	10,000,000	0	10,000,000			

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

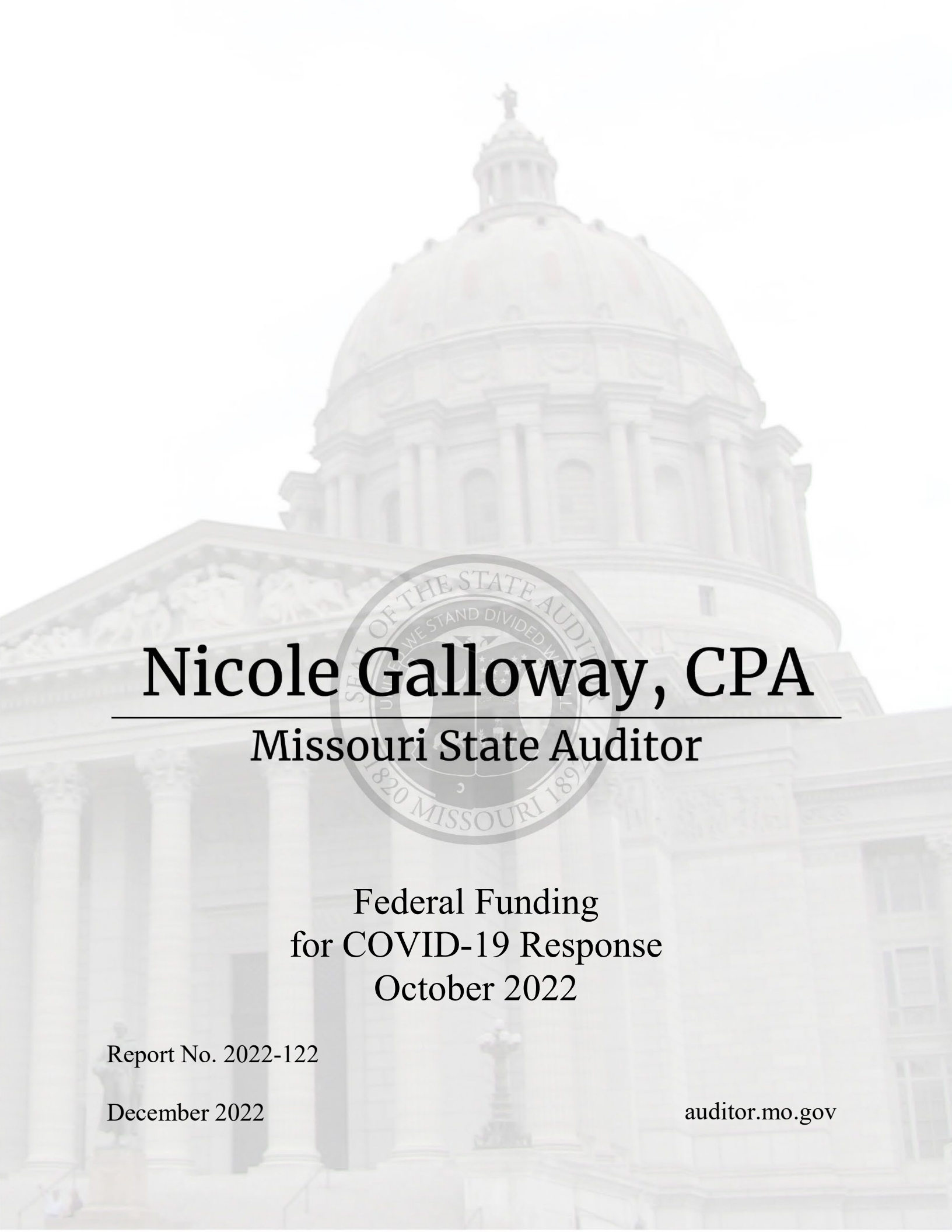
	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - creation of on-site child care facilities at two St. Louis Public Schools high schools, including capital improvement, staff, food, and other supplies necessary to run such facilities, to provide services to their students who have children	500,000	0	500,000			
Total Child Care Discretionary Federal Emergency Relief 2021 Fund	125,000,000	0	125,000,000			
Total All Funds	$ 6,611,694,677	533,936,037	6,077,758,640	3,852,593,938	1,099,857,180	2,752,736,758

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

[3] House Bill 3002 section 328 does not clearly describe all appropriations within the Child Care Stabilization Federal Emergency 2021 Fund and Child Care Discretionary Federal Emergency Relief 2021 Fund. Words presented in quotation marks are cited from the Statewide Accounting System's (SAM II) internal description.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response October 2022

Report No. 2022-122

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Federal Funding for COVID-19 Response
October 2022
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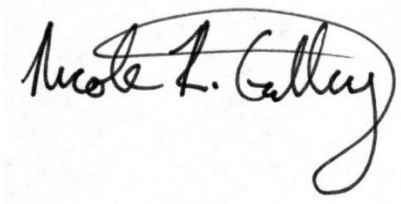
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of October 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In October, the state spent $88.2 million from federal COVID-19 assistance (Appendix A). Through the end of October, the state has received $6.62 billion and spent $6.39 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($2.03 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of October 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of October 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients were permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients were permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of October 31, 2022, approximately $4.42 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of October 31, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of October 31, 2022, approximately $11.03 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In October, the state spent $88.2 million from federal COVID-19 assistance (Appendix A). Through the end of October, the state has received a total of $6.62 billion and spent $6.39 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($2.03 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
October 1, 2022, through October 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 8,665,384	11,105	423,812	0	0	4,380	8,248,297
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	47,164,251	47,164,251	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	2,891,313	5,000,857	4,673,496	0	0	5,517	3,213,157
Department of Elementary and Secondary Education Federal Emergency Relief Fund	6,758,473	25,223,509	25,815,218	0	0	0	6,166,764
Department of Elementary and Secondary Education Federal Fund [2]	(101,810)	0	0	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	144,607	(26,053)	104,505	0	0	0	14,049
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	236,224	236,224	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	3	0	0	0	0	0	3
Department of Public Safety Federal Stimulus Fund	3,721,408	34	320,735	0	0	0	3,400,707
Department of Mental Health Federal Stimulus Fund	3,438,639	58,625	58,932	0	0	0	3,438,332
Department of Mental Health Federal Fund [3]	(483,333)	1,862,116	1,862,117	0	0	0	(483,334)
Department of Health and Senior Services Federal Stimulus Fund	2,978,506	1,794,278	3,786,992	0	0	136,138	849,654
Department of Social Services Federal Stimulus Fund	45,292	3,260,720	3,095,425	0	0	0	210,587
Department of Economic Development Federal Stimulus Fund	0	394,627	394,627	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	10,705	761,333	252,479	0	0	482,344	37,215
Total all Funds	$ 28,069,187	85,741,626	88,188,813	0	0	628,379	24,993,621

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through October 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,755,152	3,429,866	0	0	76,989	8,248,297
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	2,026,848,084	2,026,848,084	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	224,834,055	221,605,457	0	0	15,441	3,213,157
Department of Elementary and Secondary Education Federal Emergency Relief Fund	978,531,697	972,332,440	0	0	32,493	6,166,764
Department of Elementary and Secondary Education Federal Fund [3]	503,135	604,945	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	904,227	890,178	0	0	0	14,049
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	32,954,923	32,954,923	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	49,809,995	49,809,992	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,204	2,836,747	0	0	2,072,750	3,400,707
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	40,541,073	19,385,162	0	725,786	18,443,365	3,438,332
Department of Mental Health Federal Fund [5]	25,025,613	25,508,947	0	0	0	(483,334)
Department of Health and Senior Services Federal Stimulus Fund	443,187,261	439,938,011	0	0	2,399,596	849,654
Department of Social Services Federal Stimulus Fund	136,340,104	135,029,767	0	0	1,099,750	210,587
Department of Economic Development Federal Stimulus Fund	1,152,538	1,152,538	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	54,234,744	47,940,793	0	0	6,256,736	37,215
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,616,720,695	6,389,932,402	3,605,793	589,605,578	787,794,457	24,993,621

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supported the Consolidated Appropriations Act's portion of the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administered this fund and indirectly administered (monitored) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflected an upfront transfer to the MHDC. That agency expended these funds by the September 30, 2022, deadline.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 726,899	32,249	694,650	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1,535,354	9,223,419	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	1,567,603	9,918,069	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	38,692	161,308	375,700	216,616	159,084
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	10,983,370	941,652	24,373,774	13,234,625	11,139,149

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	2,000	3,474,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	1,350,522	6,218,556	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	5,509,840	22,646,554	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	6,243,998	12,037,405	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	3,642,212	21,357,788	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	634,911	915,089	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	13,685	1,136,315	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	210,176	2,989,986	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	1,228,418	8,513,831	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	10,480	123,456	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	29,868,304	117,940,741	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	10,859,095	5,171,762	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	2,759,685	5,953,967	20,000,000	11,564,648	8,435,352

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	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	70,244,366	372,819,078	671,739,596	406,973,871	264,765,725
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,348,102	398,076	10,950,026	11,495,405	2,420,061	9,075,344
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	7,150,725	28,551,869	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	91,411,947	423,646,702	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	192,791	437,209	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	192,791	437,209	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	1,616,051	6,383,949	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	11,856	488,144	750,000	67,187	682,813
Job training and related activities	85,500	40,300	45,200	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	24,125	200,875			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	1,692,332	7,343,168	27,835,500	7,619,591	20,215,909

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	6,996,907	54,773,853	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	78,554	1,975,895	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	7,075,461	56,749,748	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	862,827	3,437,173	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	862,827	3,437,173	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (OA) - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank				2,141,247	2,141,246	1
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	258,893,730	167,695,993	91,197,737
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	173,426	1,026,574	3,200,000	1,543,438	1,656,562
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service				643,165	249,200	393,965
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment				10,000,000	5,400,694	4,599,306
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	35,573	54,459			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	5,000,000	478,831	4,521,169			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	687,830	5,919,970	15,119,237	7,494,776	7,624,461
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	105,172	956,625	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	1,893,220	30,483,711	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	1,565	751,713	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	30,115	269,885	300,000	74,402	225,598
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	8,604,967	667,042	7,937,925	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	15,342,656	255,129,611	270,472,267	74,713,450	195,758,817
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,202,054	14,081	1,187,973	1,139,388	91,515	1,047,873
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	3,103,852	50,504,779	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	13,000	0	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	278,770	571,230	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	89,324	526,592	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	204,121	1,251,479			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	198,000	182,351	15,649			
Total DHSS Federal Stimulus Fund	560,954,102	21,925,269	539,028,833	568,162,841	140,938,233	427,224,608

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	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	1,353,672	6,783,838	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	685,700	1,037,481	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	65,757	3,447,379	6,532,512	1,443,191	5,089,321
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	16,326,084	7,457,467	8,868,617	27,847,053	14,077,890	13,769,163
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,110,505	1,717,530	10,392,975	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children's Division - independent living placements and transitional living services	9,180,241	2,382,012	6,798,229	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	4,524	267,431	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	256,886	1,228,707	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	7,213	7,213	0	1,345,900	1,338,687	7,213

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through October 31, 2022

	Year Ended June 30, 2023 (through October 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	13,930,761	48,921,859	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	792,083	29,331,313	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	792,083	71,575,651	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	850,800	22,808,864	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	273,095	9,327,751	7,600,846	5,014,151	2,586,695
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,960,510	1,123,895	52,836,615	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	$ 1,509,122,972	171,131,103	1,337,991,869	2,290,973,768	1,009,817,214	1,281,156,554

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments [2]				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program [2]				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,490,909	95,952,091	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	217,393,127	435,406,198	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [3]	750,000,000	0	750,000,000			

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,062,762	937,238			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	216,231	573,211			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	27,001,822	1,576,663			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	432,546	110,218			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,879,700	35,663,026	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children’s Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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Federal Funding for COVID-19 Response
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Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [4]	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	$ 7,219,479,219	2,330,456,901	4,889,022,318	5,500,254,776	1,150,698,707	4,349,556,069

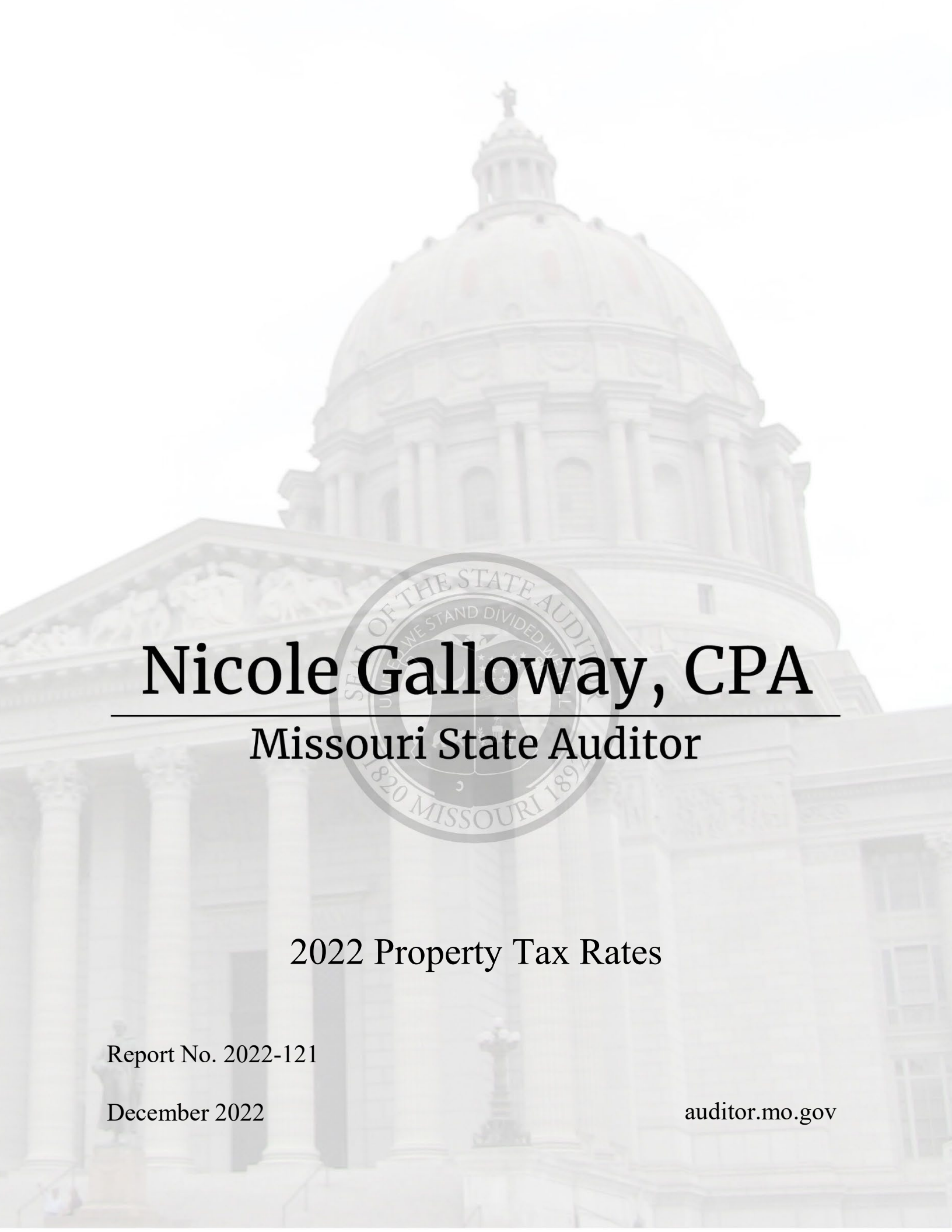
[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services could not directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

[3] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients were permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[4] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

2022 Property Tax Rates

Report No. 2022-121

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the review of 2022 Property Tax Rates

Background

Property taxes largely fund public schools and are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

Rate Calculations

Rate ceilings set the limit for the amount of taxes that can be levied. Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis. The 2022 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22, commonly referred to as the Hancock Amendment, which limits taxation by the state and local governments.

Results

In 2022, the State Auditor received supporting data and reviewed 4,854 property tax rates for 2,809 taxing authorities. Of the rates reviewed, 506 are debt service tax rates, 100 are new property tax rates approved by voters, and 39 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,209 tax rates for revenue neutrality. This is the eighth year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Additional Comments

The State Auditor's Office has no authority to determine or review individual tax assessments. All individual tax assessment matters are the responsibility of the county assessor and board of equalization. Appeals to the state on tax assessment matters are handled by the Missouri State Tax Commission.

Because of the nature of this review, no overall rating is provided.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

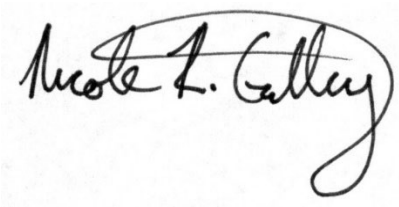
1. Local governing boards levied taxes in accordance with the Missouri Constitution and state law.

2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2022, we received supporting data on 4,854 property tax rates of 2,809 taxing authorities. This is the eighth year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Property taxes are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness and assessment practices can be eroded.



Nicole R. Galloway, CPA
State Auditor

2022 Property Tax Rates
Results

Summary

The State Auditor received supporting data and reviewed 4,854 property tax rates for 2,809 taxing authorities.[1] Of the rates reviewed, 506 are debt service tax rates, 100 are new property tax rates approved by voters, and 39 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,209 tax rates for revenue neutrality. This is the eighth year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2022 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate as determined by the consumer price index, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to levy taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with applicable laws and stated ballot restrictions. In addition to reviewing new

[1] Three taxing authorities, Baden Market Centre Special Business District, Kingsway Center Special Business District, and the Village of Lake Tekakwitha did not complete the certification process timely. As a result, the City of St. Louis and Jefferson County elected not to process these entities' tax rates. Therefore, these tax rates and taxing authorities are not included in this report.

and existing property tax levies for revenue neutrality, the State Auditor's Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction to reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the county clerk or a representative of the taxing authority is used in the State Auditor's Office review of property taxes. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the county assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's property in the current year. This map reflects the inflationary change in each

county's valuation from the previous year. A significant inflationary change generally indicates a major reassessment occurred. However, 2022 assessed valuations indicate the majority of county adjusted assessed valuation changes were less than the consumer price index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2021 to 2022 for Appendixes I through VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2021 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at auditor.mo.gov.

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 466 with a full waiver and 25 with a partial waiver. Appendixes VII and VIII indicate the 491 school districts that have either full or partial waivers of Proposition C reductions.

Appendix I
2022 Property Tax Rates
Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change in Assessed Valuation	Other (1)
Ambulance Districts	106	116	109	1	0	6
Hospitals	11	11	11	0	0	0
Nursing Home Districts	30	31	30	0	0	1
Public Water Supply Districts	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	23	1	3	0
Drainage and Levee Districts	2	2	0	2	0	0
Special Road Districts	206	275	225	7	0	43
Municipalities	754	1,285	1,121	77	1	86
Tax Supported Public Libraries	79	84	81	2	0	1
Townships	283	777	725	25	0	27
Fire Protection Districts	397	506	438	14	0	54
Sewer Districts	7	8	7	0	0	1
Special Business Districts	17	17	11	3	2	1
Regional Recreational Districts	1	1	1	0	0	0
Community Improvement Districts	11	12	6	2	3	1
Health Centers	90	90	88	2	0	0
Special Road District Subdistricts	1	1	0	0	0	1
Extension Districts	2	2	2	0	0	0
Transportation Development Districts	1	1	0	1	0	0
Junior Colleges	12	16	12	1	0	3
Museum Districts	1	5	5	0	0	0
School Districts	495	836	518	12	0	306
Special School Districts	2	3	2	0	0	1
Counties	114	427	411	2	0	14
Totals	2,650	4,534	3,827	152	9	546

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

Appendix II
2022 Property Tax Rates
Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				Other (1)
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	79	128	42	1	46	102	65	7	61	2	0	99	0	3	21
Tax Supported Public Libraries	5	6	2	0	2	5	3	1	3	0	0	4	0	0	1
Fire Protection Districts	22	105	32	4	29	85	53	38	56	0	0	43	0	0	20
Sewer Districts	15	15	5	1	4	15	10	2	11	0	0	12	0	0	0
Street Light Maintenance Districts	4	4	0	0	3	4	4	0	1	0	0	4	0	0	0
Special Business Districts	9	9	1	0	2	0	5	0	7	0	3	9	0	9	0
Community Improvement Districts	3	3	1	0	1	0	1	0	1	0	0	2	0	2	1
School Districts	21	44	11	3	16	23	12	4	7	0	0	16	0	0	21
Counties	1	6	5	0	0	5	0	5	5	0	0	0	0	0	1
Totals	159	320	99	9	103	239	153	57	152	2	3	189	0	14	65

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate
Ag. Agricultural real estate
Com. Commercial real estate
PP. Personal property

Appendix III
2022 Property Tax Rates
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property

			Number of Tax Rates					
Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	Debt Service Levies
Ambulance Districts	106	116	99	8	0	3	0	6
Hospitals	11	11	10	1	0	0	0	0
Nursing Home Districts	30	31	26	3	0	1	0	1
Public Water Supply Districts	1	1	1	0	0	0	0	0
Soil and Water Conservation Subdistricts	27	27	20	4	3	0	0	0
Drainage and Levee Districts	2	2	0	2	0	0	0	0
Special Road Districts	206	275	183	34	14	1	43	0
Municipalities	754	1,285	770	367	61	1	24	62
Tax Supported Public Libraries	79	84	68	15	0	0	0	1
Townships	283	777	565	142	43	0	15	12
Fire Protection Districts	397	506	355	74	10	13	6	48
Sewer Districts	7	8	4	3	0	0	0	1
Special Business Districts	17	17	12	4	0	0	1	0
Regional Recreational Districts	1	1	1	0	0	0	0	0
Community Improvement Districts	11	12	6	3	2	0	0	1
Health Centers	90	90	74	16	0	0	0	0
Special Road District Subdistricts	1	1	0	0	0	0	1	0
Extension Districts	2	2	2	0	0	0	0	0
Transportation Development Districts	1	1	0	1	0	0	0	0
Junior Colleges	12	16	11	2	0	0	0	3
Museum Districts	1	5	0	5	0	0	0	0
School Districts	495	836	88	369	9	64	2	304
Special School Districts	2	3	1	1	0	0	0	1
Counties	114	427	347	71	0	0	7	2
Totals	2,650	4,534	2,643	1,125	142	83	99	442

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to $2.7500 by school board action alone.

(2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

Appendix IV
2022 Property Tax Rates
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass																	Debt Service Levies
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)				Other (2)	
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		
Municipalities	79	128	27	94	31	104	41	6	53	1	37	6	22	1	2	1	1	1	0	21
Tax Supported Public Libraries	5	6	1	3	2	5	1	1	3	0	3	1	0	0	0	0	0	0	0	1
Fire Protection Districts	22	105	26	58	17	81	17	18	53	0	38	5	11	0	4	4	4	4	1	19
Sewer Districts	15	15	11	13	11	14	2	2	4	1	2	0	0	0	0	0	0	0	0	0
Street Light Maintenance Districts	4	4	0	4	1	4	1	0	0	0	3	0	3	0	0	0	0	0	0	0
Special Business Districts	9	9	4	9	0	9	4	0	7	0	1	0	2	0	0	0	0	0	0	0
Community Improvement Districts	3	3	1	2	1	2	1	0	1	0	0	0	0	0	0	0	0	0	0	1
School Districts	21	44	3	11	3	21	13	9	15	0	5	1	3	0	2	1	0	0	0	21
Counties	1	6	0	0	0	1	4	5	5	4	1	0	0	0	0	0	0	0	0	1
Totals	159	320	73	194	66	241	84	41	141	6	90	13	41	1	8	6	5	5	1	64

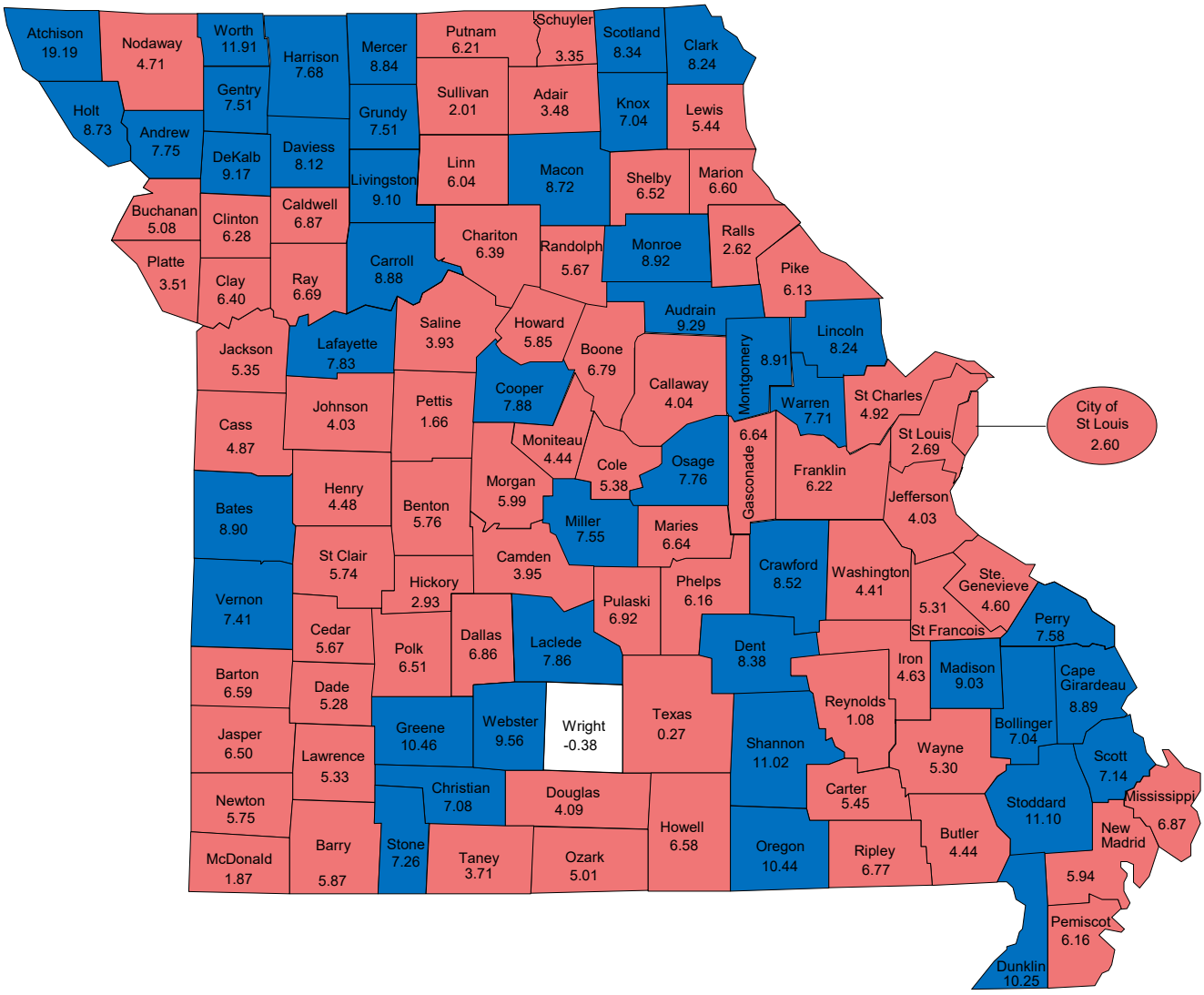
(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to $2.7500 by school board action alone.

(2) This column includes a new voter approved tax rate.

Res. Residential real estate
Ag. Agricultural real estate
Com. Commercial real estate
PP. Personal property

Appendix V
2022 Property Tax Rates
2021 – 2022 Percentage Change in Total Assessed Valuations by County,
Overall County Valuation Changes Prior to Adjustments

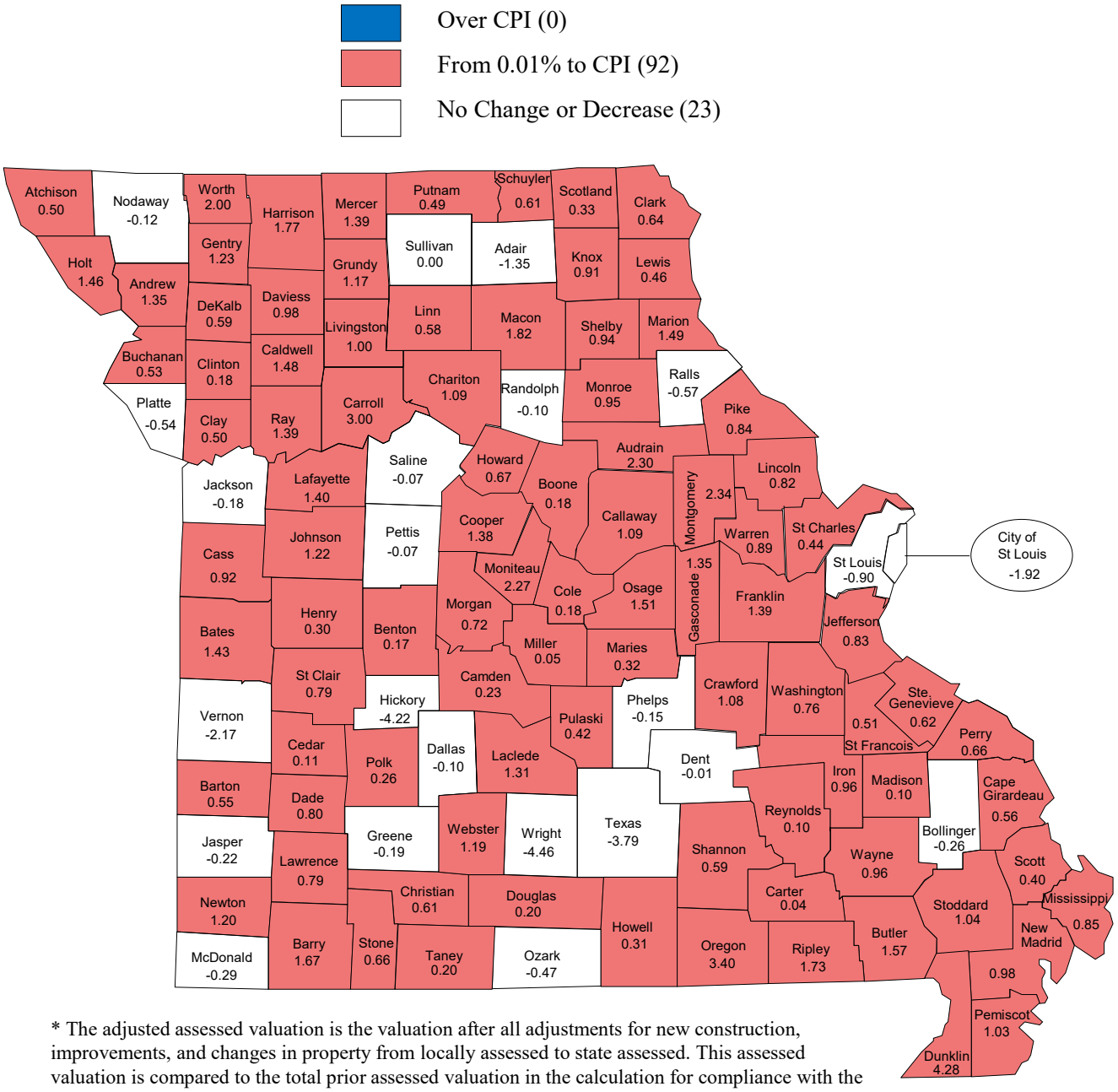
The 2022 consumer price index (CPI) of 7.00% was certified by the State Tax Commission.



High: Atchison County 19.19 Low: Wright County -0.38

Appendix VI
2022 Property Tax Rates
2021 – 2022 Percentage Change in Adjusted Assessed Valuations by County*

The 2022 consumer price index (CPI) of 7.00% was certified by the State Tax Commission.



* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High: Dunklin County 4.28 Low: Wright County -4.46

Appendix VII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Adair	Adair County Ambulance District	General Revenue	423,404,343	0.0000	0.0000	0		
	Adair County NHD	General Revenue	415,618,875	0.1454	0.1454	604,310		
	City of Brashear	Fire	1,737,500	0.3000	0.3000	5,213		2024
		General Revenue-Temp	1,737,500	1.3800	1.3800	23,978		2024
	City of Kirksville	General Revenue	215,034,505	0.6816	0.6816	1,465,675		
	City of Novinger	General Revenue	2,629,557	0.4865	0.4865	12,793		
		General Revenue-Temp	2,629,557	0.3500	0.3500	9,203	A	2025
	Village of Gibbs Village	General Revenue	753,538	0.7058	0.7058	5,318		
	Adair County Library District	General Revenue	423,404,343	0.1457	0.1457	616,900		
	Adair County Health Department	General Revenue	423,404,343	0.2437	0.2437	1,031,836		
	Adair County R-I School District	Operating Funds-Schools	23,735,083	3.3464	3.3464	794,271	D	
		Debt Service	23,735,083	0.6720	0.5756	136,619		
	Kirksville R-III School District	Operating Funds-Schools	305,338,888	3.5034	3.5034	10,697,243	D	
		Debt Service	305,338,888	0.8664	0.8190	2,500,725		
	Adair County R-II School District	Operating Funds-Schools	39,136,249	3.5543	3.3313	1,303,746	D	
		Debt Service	39,136,249	0.7559	0.6511	254,816		
	Adair County	Developmental Dis. Board	423,404,343	0.1457	0.1457	616,900		
		General Revenue	423,404,343	0.3613	0.1135	480,564		
		Road & Bridge	423,404,343	0.2685	0.2685	1,136,841		
Andrew	Andrew County Ambulance District	General Revenue	314,102,452	0.2625	0.1640	515,128		
	Andrew County NHD	General Revenue	332,370,315	0.0280	0.0280	93,064		
	City of Bolckow	General Revenue	1,248,660	0.8568	0.8568	10,699		
	Village of Cosby	General Revenue	902,933	0.4900	0.4900	4,424		
	Village of Country Club	General Revenue	41,659,251	0.3882	0.3882	161,721		
	City of Fillmore	General Revenue	1,284,377	0.6425	0.6425	8,252		
	Village of Rea	General Revenue	584,754	0.3643	0.3643	2,130		
	Village of Rosendale	General Revenue	505,455	1.0000	1.0000	5,055		
	City of Savannah	General Revenue	44,272,585	0.5602	0.5602	248,015		
		Parks & Recreation	44,272,585	0.3574	0.3574	158,230		
		Debt Service	44,272,585	0.1063	0.1063	47,062		
	City of Amazonia	General Revenue	2,758,523	0.6422	0.6422	17,715		
	Bolckow FPD	General Revenue	13,712,681	0.2387	0.2387	32,732		
	Rosendale FPD	General Revenue	22,836,475	0.2592	0.2592	59,192		
	Fillmore FPD	General Revenue	11,572,116	0.4132	0.4132	47,816		
	Savannah FPD	General Revenue	161,832,988	0.5426	0.5426	878,106		
	Village of Country Club FPD	General Revenue	24,561,836	0.6456	0.6456	158,571		
	Cosby-Helena FPD	General Revenue	28,579,419	0.2783	0.2783	79,537		
	Andrew County Health Department	General Revenue	332,370,315	0.0861	0.0861	286,171		
	North Andrew County R-VI SD	Operating Funds-Schools	27,156,956	4.7229	4.7229	1,282,596	D	
	Avenue City R-IX School District	Operating Funds-Schools	31,202,469	3.4026	3.3984	1,060,385	D	
		Debt Service	31,202,469	1.0154	0.9800	305,784		
	Savannah R-III School District	Operating Funds-Schools	221,332,473	3.6654	3.6654	8,112,720	D	
		Operating Funds-Temp	221,332,473	0.1000	0.1000	221,332		2030
		Operating Funds-Temp 1	221,332,473	0.1500	0.1500	331,999	A	2031
	Andrew County	Developmental Dis. Board	332,370,315	0.0776	0.0776	257,919		
		General Revenue	332,370,315	0.3106	0.3106	1,032,342		
		Johnson Grass	332,370,315	0.0147	0.0147	48,858		
		Road & Bridge	332,370,315	0.2417	0.2417	803,339		
		Senior Services	332,370,315	0.0273	0.0273	90,737		
		Special Road & Bridge	332,370,315	0.2500	0.2500	830,926		2024
Atchison	Atchison-Holt Ambulance District	General Revenue	388,718,103	0.2921	0.2921	1,135,446		
	Langdon SRD Atchison County	Special Road & Bridge	4,189,128	0.3500	0.3500	14,662		2024
	Phelps City SRD Atchison County	Special Road & Bridge	12,210,554	0.3500	0.3500	42,737	A	2025
	Tarkio SRD Atchison County	Special Road & Bridge	30,407,736	0.3416	0.3416	103,873		2022
	Watson SRD Atchison County	Special Road & Bridge	7,464,170	0.3488	0.3488	26,035		2024
	Atchison County SRD	Special Road & Bridge	164,126,852	0.3500	0.3500	574,444		2022
	City of Fairfax	General Revenue	5,310,045	0.8127	0.8127	43,155		
		General Revenue-Temp	5,310,045	0.3500	0.3500	18,585		2024
		Lights	5,310,045	0.2391	0.2391	12,696		
		Parks & Recreation	5,310,045	0.1913	0.1913	10,158		
	City of Rock Port	General Revenue	13,674,673	0.8214	0.8214	112,324		
		Parks & Recreation	13,674,673	0.3285	0.3285	44,921		
	City of Tarkio	General Revenue	16,676,211	0.7884	0.7884	131,475		
		Lights	16,676,211	0.6504	0.6504	108,462		
		Parks & Recreation	16,676,211	0.2958	0.2958	49,328		
	Village of Watson	General Revenue	965,155	0.3206	0.3206	3,094		
		General Revenue-Temp	965,155	0.2118	0.2118	2,044		2024

Appendix VII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Atchison	City of Westboro	General Revenue	1,100,644	1.0000	1.0000	11,006		
		Lights	1,100,644	0.2500	0.2500	2,752		
		Streets	1,100,644	0.9000	0.9000	9,906		
	Atchison County Library District	General Revenue	218,398,440	0.2957	0.2957	645,804		
	Fairfax Volunteer FPD	General Revenue	20,480,929	0.3980	0.3980	81,514		
	Tarkio FPD	General Revenue	42,924,315	0.4000	0.4000	171,697		
	West Atchison FPD	General Revenue	56,159,298	0.6231	0.6231	349,929		
	Westboro Volunteer FPD	General Revenue	50,160,481	0.3500	0.3500	175,562		
	Atchison County Health Department	General Revenue	218,398,440	0.1500	0.1500	327,598		
	Tarkio R-I School District	Operating Funds-Schools	101,146,295	3.8455	3.8041	3,847,706	D	
	Rock Port R-II School District	Operating Funds-Schools	63,701,394	4.0577	4.0577	2,584,811	D	
		Debt Service	63,701,394	0.9041	0.8625	549,425		
	Fairfax R-III School District	Operating Funds - Temp	26,035,922	0.7495	0.6496	169,129		2024
		Operating Funds-Schools	26,035,922	4.1352	4.1352	1,076,637	D	
	Atchison County	Developmental Dis. Board	218,398,440	0.0986	0.0986	215,341		
		General Revenue	218,398,440	0.4928	0.4928	1,076,268		
		Road & Bridge	218,398,440	0.4928	0.4928	1,076,268		
		Senior Services	218,398,440	0.0492	0.0492	107,452		
		Solid Waste Landfill	218,398,440	0.0000	0.0000	0		
Audrain	Van-Far Ambulance District	General Revenue	63,580,760	0.4706	0.3486	221,643	B	
	Audrain Ambulance District	General Revenue	322,937,698	0.3000	0.1076	347,481		
	Tri County NHD	General Revenue	66,218,921	0.2500	0.2500	165,547		
	Laddonia Farber SRD Audrain County	Special Road & Bridge	30,000,584	0.3500	0.3500	105,002	A	2025
	Saling SRD 2 Audrain County	Special Road & Bridge	17,645,616	0.3500	0.3500	61,760		2022
	Vandalia SRD Audrain County	Special Road & Bridge	46,516,270	0.3500	0.3500	162,807		2023
	Village of Benton City	General Revenue	970,288	0.4077	0.4077	3,956		
	City of Farber	General Revenue	2,450,993	0.6270	0.6270	15,368		
		Lights	2,450,993	0.3184	0.3184	7,804		
	City of Laddonia	General Revenue	11,358,762	0.9989	0.9746	110,702		
		Lights	11,358,762	0.3762	0.3448	39,165		
	City of Martinsburg	General Revenue	4,614,721	0.6026	0.6026	27,808		
	City of Mexico	General Revenue	175,152,425	0.4395	0.4395	769,795		
		Health	175,152,425	0.1988	0.1988	348,203		
		Parks & Recreation	175,152,425	0.0994	0.0994	174,102		
	Village of Rush Hill	General Revenue	802,817	0.4468	0.4468	3,587		
	City of Vandalia	General Revenue	22,537,118	0.7911	0.7911	178,291		
		Parks & Recreation	22,537,118	0.1700	0.1700	38,313		
	Village of Vandiver	General Revenue	3,654,412	0.3348	0.3348	12,235		
	Mexico-Audrain County PLD	General Revenue	458,298,196	0.2238	0.2238	1,025,671		
	Little Dixie FPD	General Revenue	138,279,247	0.3944	0.3944	545,373		
	Martinsburg Area FPD	General Revenue	25,675,707	0.1877	0.1877	48,193		
	Laddonia & Rural FPD	General Revenue	24,793,483	0.2958	0.2958	73,339		
	Audrain County Health Department	General Revenue	458,298,196	0.2500	0.2500	1,145,745		
	Community R-VI School District	Operating Funds-Schools	44,089,261	4.0000	4.0000	1,763,570	D	
		Debt Service	44,089,261	0.7255	0.5500	242,491		
	Van-Far R-I School District	Operating Funds-Schools	52,691,429	3.9608	3.9608	2,087,002	D	
		Debt Service	52,691,429	0.7619	0.6109	321,892		
	Mexico 59 School District	Operating Funds-Schools	236,471,724	3.7492	3.7492	8,865,798	D	
		Debt Service	236,471,724	0.8944	0.8691	2,055,176		
	Audrain County	Common Road District	136,957,006	0.3500	0.3500	479,350		2024
		Developmental Dis. Board	458,298,196	0.2100	0.2100	962,426		
		General Revenue	458,298,196	0.4074	0.2331	1,068,293		
		Road & Bridge	458,298,196	0.3054	0.3054	1,399,643		
Barry	Barry-Lawrence County Ambulance District	General Revenue	308,752,299	0.0000	0.0000	0		
	South Barry County Ambulance District	General Revenue	370,081,590	0.0000	0.0000	0		
	South Barry County Memorial Hospital	General Revenue	360,936,627	0.0894	0.0894	322,677		
	Ash SRD Barry County	Road & Bridge	6,489,192	0.1711	0.1711	11,103		
		Special Road & Bridge	6,489,192	0.1283	0.1283	8,326		2023
	Butterfield SRD Barry County	Road & Bridge	20,959,224	0.1891	0.1891	39,634		
		Special Road & Bridge	20,959,224	0.1327	0.1327	27,813		2023
	Capps Creek SRD Barry County	Road & Bridge	9,932,665	0.2700	0.2700	26,818		
		Special Road & Bridge	9,932,665	0.1900	0.1900	18,872		2024
	Corsicana SRD Barry County	Road & Bridge	6,311,365	0.1979	0.1979	12,490		
		Special Road & Bridge	6,311,365	0.1320	0.1320	8,331		2023
	Crane Creek SRD Barry County	Road & Bridge	10,979,491	0.1996	0.1996	21,915		
	Exeter SRD Barry County	Road & Bridge	22,132,496	0.1963	0.1963	43,446		
		Special Road & Bridge	22,132,496	0.1347	0.1347	29,812		2024

Appendix VII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Barry	Flat Creek SRD Barry County	Road & Bridge	87,679,563	0.1552	0.1552	136,079		
		Special Road & Bridge	87,679,563	0.1377	0.1377	120,735		2023
	Greasy Creek SRD 35 Barry County	Road & Bridge	3,169,840	0.1859	0.1859	5,893		
		Special Road & Bridge	3,169,840	0.3464	0.3464	10,980		2023
	Jenkins SRD 20 Barry County	Road & Bridge	5,139,054	0.1494	0.1494	7,678		
	Kings Prairie SRD Barry County	Road & Bridge	13,471,244	0.2045	0.2045	27,549		
		Special Road & Bridge	13,471,244	0.1355	0.1355	18,254		2023
	Liberty Common SRD 34 Barry County	Road & Bridge	891,555	0.1228	0.1228	1,095		
	McDonald SRD 19 Barry County	Road & Bridge	5,335,683	0.1676	0.1676	8,943		
	Mineral Springs SRD 10 Barry County	Road & Bridge	10,756,133	0.1847	0.1847	19,867		
		Special Road & Bridge	10,756,133	0.1351	0.1351	14,532		2023
	Mountain SRD 22 Barry County	Road & Bridge	4,453,131	0.1907	0.1907	8,492		
	Ozark SRD Barry County	Road & Bridge	12,117,691	0.1470	0.1470	17,813		
		Special Road & Bridge	12,117,691	0.1300	0.1300	15,753		2023
	Pioneer SRD 31 Barry County	Road & Bridge	2,213,146	0.2041	0.2041	4,517		
		Special Road & Bridge	2,213,146	0.1323	0.1323	2,928		2023
	Pleasant Ridge SRD 25 Barry County	Road & Bridge	6,790,152	0.1633	0.1633	11,088		
		Special Road & Bridge	6,790,152	0.1345	0.1345	9,133		2023
	Purdy SRD 28 Barry County	Road & Bridge	24,657,376	0.2062	0.2062	50,844		
		Special Road & Bridge	24,657,376	0.1352	0.1352	33,337		2023
	Roaring River SRD 2 Barry County	Road & Bridge	33,259,059	0.1270	0.1270	42,239		
	Shell Knob SRD 9 Barry County	Road & Bridge	44,798,368	0.1508	0.1508	67,556		
	Sugar Creek SRD 3 Barry County	Road & Bridge	17,166,519	0.1504	0.1504	25,818		
		Special Road & Bridge	17,166,519	0.1589	0.1589	27,278		2023
	Viola SRD 21 Barry County	Road & Bridge	44,443,190	0.1167	0.1167	51,865		
	Washburn SRD 4 Barry County	Road & Bridge	13,947,515	0.2044	0.2044	28,509		
		Special Road & Bridge	13,947,515	0.1288	0.1288	17,964	A	2025
	Wheaton SRD 29 Barry County	Road & Bridge	18,541,969	0.1891	0.1891	35,063		
		Special Road & Bridge	18,541,969	0.1304	0.1304	24,179		2023
	White River SRD 7 Barry County	Road & Bridge	38,822,195	0.1235	0.1235	47,945		
	Monett SRD Barry County	Road & Bridge	142,870,982	0.1812	0.1812	258,882		
	City of Butterfield	General Revenue	2,835,778	0.4138	0.4138	11,734		
		Debt Service	2,835,778	1.2620	1.2620	35,788		
	City of Cassville	General Revenue	45,095,535	0.0000	0.0000	0		
	City of Exeter	General Revenue	5,182,846	0.4548	0.4548	23,572		
	City of Purdy	General Revenue	5,175,989	0.4130	0.4130	21,377		
	City of Seligman	General Revenue	5,661,823	0.2601	0.2601	14,726		
		Streets	5,661,823	0.1600	0.1600	9,059		
	City of Washburn	General Revenue	3,372,224	0.4280	0.4280	14,433		
	City of Wheaton	General Revenue	4,033,865	0.4893	0.4893	19,738		
	Village of Chain O Lakes	General Revenue	1,550,962	0.4498	0.4498	6,976		
		General Revenue-Temp	1,550,962	0.2697	0.2697	4,183		2022
	Barry-Lawrence County PLD	General Revenue	1,184,211,411	0.2179	0.2179	2,580,397		
	Eagle Rock-Golden-Mano FPD	General Revenue	74,602,995	0.8095	0.8095	603,911	B	
	Central Crossing FPD	General Revenue	136,279,825	0.6491	0.6491	884,592		
		Wages	136,279,825	0.2914	0.2914	397,119		
	Cassville FPD	General Revenue	87,667,860	0.2975	0.2975	260,812		
	Butterfield FPD	General Revenue	24,889,172	0.3000	0.3000	74,668		
	Exeter FPD	General Revenue	23,389,198	0.3000	0.3000	70,168		
	Seligman FPD	General Revenue	19,665,164	0.2931	0.2931	57,639		
	Purdy FPD	General Revenue	34,091,276	0.2882	0.2882	98,251		
	Jenkins Rural FPD	General Revenue	21,367,267	0.2907	0.2907	62,115		
	Wheaton FPD	General Revenue	27,914,700	0.2989	0.2989	83,437		
	Monett Rural FPD	General Revenue	60,537,486	0.2809	0.2809	170,050		
	Washburn FPD	General Revenue	27,505,082	0.2876	0.2876	79,105		
	Barry County Health Department	General Revenue	606,782,347	0.0713	0.0713	432,636		
	Wheaton R-III School District	Operating Funds-Schools	25,313,696	2.8574	2.7500	696,127	D	
		Debt Service	25,313,696	0.8791	0.8300	210,104		
	Southwest Barry County R-V SD	Operating Funds-Schools	47,364,334	2.7500	2.7500	1,302,519	E	
		Debt Service	47,364,334	1.0181	0.8500	402,597		
	Exeter R-VI School District	Operating Funds-Schools	18,361,286	3.5149	3.5149	645,381	D	
		Debt Service	18,361,286	0.7899	0.6490	119,165		
	Cassville R-IV School District	Operating Funds-Schools	215,346,923	2.9595	2.9582	6,370,393	D	
		Debt Service	215,346,923	0.6116	0.5071	1,092,024		
	Purdy R-II School District	Operating Funds-Schools	35,505,198	2.7756	2.7756	985,482	D	
		Debt Service	35,505,198	1.5604	0.7719	274,065		
	Shell Knob 78 School District	Operating Funds-Schools	93,518,596	3.2894	3.2894	3,076,201	D	

Appendix VII
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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Barry	Monett R-I School District	Operating Funds-Schools	206,918,057	3.1419	3.0986	6,411,563	D	
		Debt Service	206,918,057	1.1155	0.8100	1,676,036		
	Barry County	Developmental Dis. Board	606,782,347	0.0646	0.0500	303,391		
		General Revenue	606,782,347	0.0000	0.0000	0		
		Senior Services	606,782,347	0.0483	0.0483	293,076		
Barton	Barton County Ambulance District	General Revenue	246,977,055	0.0000	0.0000	0		
	City of Golden City	General Revenue	6,578,014	0.6397	0.6397	42,080		
		Health	6,578,014	0.1812	0.1812	11,919		
		Parks & Recreation	6,578,014	0.1449	0.1449	9,532		
	City of Lamar	General Revenue	62,461,811	0.6559	0.6559	409,687		
		Memorial Fund	62,461,811	0.1800	0.1800	112,431		
		Parks & Recreation	62,461,811	0.1800	0.1800	112,431		
	City of Liberal	General Revenue	5,722,449	0.6071	0.6071	34,741		
	City of Mindenmines	General Revenue	1,397,149	0.4999	0.4999	6,984		
	Barton County Library District	General Revenue	246,977,055	0.0780	0.0780	192,642		
		Library	246,977,055	0.0800	0.0800	197,582		
	Barton City Township Barton County	General Revenue	4,970,095	0.1000	0.1000	4,970		
		Road & Bridge	4,970,095	0.2747	0.2747	13,653		
		Special Road & Bridge	4,970,095	0.2500	0.2500	12,425	A	2025
	Central Township Barton County	General Revenue	15,991,549	0.0852	0.0852	13,625		
		Road & Bridge	15,991,549	0.3306	0.3306	52,868		
		Special Road & Bridge	15,991,549	0.4800	0.4800	76,759		2024
	City Township Barton County	General Revenue	59,429,516	0.0514	0.0514	30,547		
		Road & Bridge	59,429,516	0.1746	0.1746	103,764		
	Doylesport Township Barton County	General Revenue	5,005,174	0.1000	0.1000	5,005		
		Road & Bridge	5,005,174	0.3082	0.3082	15,426		
		Special Road & Bridge	5,005,174	0.3000	0.3000	15,016		2022
	Golden City Township Barton County	General Revenue	16,062,261	0.0900	0.0900	14,456		
		Road & Bridge	16,062,261	0.2384	0.2384	38,292		
	Lamar Township Barton County	General Revenue	38,321,854	0.1000	0.1000	38,322		
		Road & Bridge	38,321,854	0.5000	0.5000	191,609		
	Leroy Township Barton County	General Revenue	10,571,234	0.0846	0.0846	8,943		
		Road & Bridge	10,571,234	0.3118	0.3118	32,961		
		Special Road & Bridge	10,571,234	0.2900	0.2900	30,657		2022
	Milford Township Barton County	General Revenue	3,959,215	0.1000	0.1000	3,959		
		Road & Bridge	3,959,215	0.3104	0.3104	12,289		
	Nashville Township Barton County	General Revenue	31,591,701	0.1000	0.0929	29,349		
		Road & Bridge	31,591,701	0.3850	0.3360	106,148		
		Special Road & Bridge	31,591,701	0.3900	0.3900	123,208		2024
	Newport Township Barton County	General Revenue	5,307,440	0.1000	0.1000	5,307		
		Road & Bridge	5,307,440	0.2743	0.2743	14,558		
		Special Road & Bridge	5,307,440	0.1000	0.1000	5,307		2022
	North Fork Township Barton County	General Revenue	4,859,736	0.0980	0.0980	4,763		
		Road & Bridge	4,859,736	0.3065	0.3065	14,895		
		Special Road & Bridge	4,859,736	0.5000	0.5000	24,299		2024
	Ozark Township Barton County	General Revenue	11,997,567	0.0927	0.0927	11,122		
		Road & Bridge	11,997,567	0.2373	0.2373	28,470		
	Richland Township Barton County	General Revenue	11,905,047	0.0967	0.0967	11,512		
		Road & Bridge	11,905,047	0.3963	0.3963	47,180		
		Special Road & Bridge	11,905,047	0.4000	0.4000	47,620	A	2025
	South West Township Barton County	General Revenue	19,117,248	0.1000	0.1000	19,117		
		Road & Bridge	19,117,248	0.3500	0.3500	66,910		
	Union Township Barton County	General Revenue	7,887,418	0.0956	0.0956	7,540		
		Road & Bridge	7,887,418	0.4130	0.4130	32,575		
		Special Road & Bridge	7,887,418	0.4700	0.4700	37,071	A	2025
	Golden City Volunteer FPD	General Revenue	47,526,163	0.0880	0.0880	41,823		
	Liberal FPD	General Revenue	67,535,694	0.3000	0.3000	202,607	A	
	Barton County Health Department	General Revenue	246,977,055	0.1500	0.1500	370,466		
	Liberal R-II School District	Operating Funds-Schools	67,263,022	3.3392	3.2100	2,159,143	D	
		Debt Service	67,263,022	0.6089	0.6000	403,578		
	Golden City R-III School District	Operating Funds-Schools	36,745,697	3.5537	3.0000	1,102,371	D	
	Lamar R-I School District	Operating Funds-Schools	116,701,161	3.7500	3.7500	4,376,294	D	
		Debt Service	116,701,161	0.6933	0.5100	595,176		
	Barton County	Developmental Dis. Board	246,977,055	0.2000	0.2000	493,954		
		General Revenue	246,977,055	0.2468	0.1140	281,554		
		Hospital	246,977,055	0.4332	0.4332	1,069,905		
Bates	Cornland SRD Bates County	Road & Bridge	963,248	0.3486	0.3486	3,358		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Bates	Cornland SRD Bates County	Special Road & Bridge	963,248	0.1777	0.1777	1,712		2023
	South Hudson SRD Bates County	Road & Bridge	1,244,620	0.3250	0.3250	4,045		
		Special Road & Bridge	1,244,620	0.3500	0.3500	4,356	A	2025
	City of Adrian	General Revenue	17,109,477	0.5797	0.5797	99,184		
		Library	17,109,477	0.2000	0.2000	34,219		
		Parks & Recreation	17,109,477	0.0500	0.0500	8,555		
	City of Amoret	General Revenue	837,143	0.5889	0.5889	4,930		
	City of Amsterdam	General Revenue	2,348,983	0.9984	0.9984	23,452		
	City of Butler	General Revenue	46,647,187	0.6125	0.6125	285,714		
		Lake	46,647,187	0.0124	0.0124	5,784		
		Parks & Recreation	46,647,187	0.0287	0.0287	13,388		
	City of Hume	General Revenue	2,327,209	0.9936	0.9936	23,123		
		Lights	2,327,209	0.3974	0.3974	9,248		
		Water	2,327,209	0.5465	0.5465	12,718		
	Village of Merwin	General Revenue	387,028	0.5500	0.5500	2,129		
	Village of Passaic	General Revenue	382,685	1.0000	1.0000	3,827		
	City of Rich Hill	General Revenue	9,673,039	0.6183	0.6183	59,808		
		Health	9,673,039	0.1296	0.1296	12,536		
		Library	9,673,039	0.2131	0.2131	20,613		
		Parks & Recreation	9,673,039	0.2494	0.2494	24,125		
	City of Rockville	General Revenue	1,539,898	0.9000	0.9000	13,859		
		Streets	1,539,898	0.4000	0.4000	6,160		
	Village of Foster	General Revenue	703,592	0.8474	0.8474	5,962		
	Charlotte Township Bates County	General Revenue	6,529,302	0.1000	0.1000	6,529		
		Road & Bridge	6,529,302	0.3357	0.3357	21,919		
	Deepwater Township Bates County	General Revenue	4,958,119	0.1000	0.1000	4,958		
		Road & Bridge	4,958,119	0.2476	0.2476	12,276		
		Special Road & Bridge	4,958,119	0.3520	0.3520	17,453		2022
	Deer Creek Township Bates County	General Revenue	33,420,819	0.0721	0.0721	24,096		
		Road & Bridge	33,420,819	0.2373	0.2373	79,308		
	East Boone Township Bates County	General Revenue	15,092,660	0.0879	0.0879	13,266		
		Road & Bridge	15,092,660	0.2419	0.2419	36,509		
		Special Road & Bridge	15,092,660	0.3494	0.3494	52,734		2022
	Elkhart Township Bates County	General Revenue	5,796,838	0.0914	0.0914	5,298		
		Road & Bridge	5,796,838	0.2512	0.2512	14,562		
		Special Road & Bridge	5,796,838	0.2891	0.2891	16,759		2024
	Grand River Township Bates County	General Revenue	4,399,716	0.1000	0.1000	4,400		
		Road & Bridge	4,399,716	0.2798	0.2798	12,310		
		Special Road & Bridge	4,399,716	0.3551	0.3551	15,623		2024
	Homer Township Bates County	General Revenue	10,451,093	0.0923	0.0923	9,646		
		Road & Bridge	10,451,093	0.3117	0.3117	32,576		
		Special Road & Bridge	10,451,093	0.1710	0.1710	17,871		2023
	Howard Township Bates County	General Revenue	7,849,813	0.0978	0.0978	7,677		
		Road & Bridge	7,849,813	0.3421	0.3421	26,854		
		Special Road & Bridge	7,849,813	0.3420	0.3420	26,846		2023
	Hudson Township Bates County	General Revenue	5,755,317	0.1000	0.1000	5,755		
		Road & Bridge	5,755,317	0.3193	0.3193	18,377		
		Special Road & Bridge	5,755,317	0.3638	0.3638	20,938		2024
	Lone Oak Township Bates County	General Revenue	6,903,159	0.0934	0.0934	6,448		
		Road & Bridge	6,903,159	0.2692	0.2692	18,583		
		Special Road & Bridge	6,903,159	0.3500	0.3500	24,161	A	2025
	Mingo Township Bates County	General Revenue	6,590,209	0.0893	0.0893	5,885		
		Road & Bridge	6,590,209	0.2475	0.2475	16,311		
		Special Road & Bridge	6,590,209	0.1933	0.1933	12,739		2024
	Mound Township Bates County	General Revenue	14,483,710	0.0893	0.0893	12,934		
		Road & Bridge	14,483,710	0.2455	0.2455	35,558		
		Special Road & Bridge	14,483,710	0.3588	0.3588	51,968		2024
	Mount Pleasant Township Bates County	General Revenue	63,364,677	0.1000	0.1000	63,365		
		Road & Bridge	63,364,677	0.2251	0.2251	142,634		
		Special Road & Bridge	63,364,677	0.2000	0.2000	126,729		2024
	New Home Township Bates County	General Revenue	4,352,281	0.1000	0.1000	4,352		
		Road & Bridge	4,352,281	0.2920	0.2920	12,709		
		Special Road & Bridge	4,352,281	0.3500	0.3500	15,233	A	2025
	Osage Township Bates County	General Revenue	15,954,736	0.0937	0.0937	14,950		
		Road & Bridge	15,954,736	0.2526	0.2526	40,302		
		Special Road & Bridge	15,954,736	0.0187	0.0187	2,984		2023
	Pleasant Gap Township Bates County	General Revenue	5,494,827	0.1000	0.1000	5,495		

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Bates	Pleasant Gap Township Bates County	Road & Bridge	5,494,827	0.3066	0.3066	16,847		
		Special Road & Bridge	5,494,827	0.3522	0.3522	19,353		2022
	Rockville Township Bates County	General Revenue	4,592,051	0.1000	0.1000	4,592		
		Road & Bridge	4,592,051	0.2932	0.2932	13,464		
	Spruce Township Bates County	General Revenue	5,089,622	0.0803	0.0803	4,087		
		Road & Bridge	5,089,622	0.2409	0.2409	12,261		
		Special Road & Bridge	5,089,622	0.3676	0.3676	18,709		2022
	Summit Township Bates County	General Revenue	6,026,649	0.0799	0.0799	4,815		
		Road & Bridge	6,026,649	0.2744	0.2744	16,537		
		Special Road & Bridge	6,026,649	0.3537	0.3537	21,316		2022
	Walnut Township Bates County	General Revenue	7,660,764	0.0952	0.0952	7,293		
		Road & Bridge	7,660,764	0.3092	0.3092	23,687		
		Special Road & Bridge	7,660,764	0.2500	0.2500	19,152		2024
	West Boone Township Bates County	General Revenue	11,522,881	0.0774	0.0774	8,919		
		Road & Bridge	11,522,881	0.2435	0.2435	28,058		
		Special Road & Bridge	11,522,881	0.3407	0.3407	39,258		2022
	West Point Township Bates County	General Revenue	16,746,129	0.0890	0.0890	14,904		
		Road & Bridge	16,746,129	0.2763	0.2763	46,270		
		Special Road & Bridge	16,746,129	0.1933	0.1933	32,370		2023
	Prairie Township Bates County	General Revenue	2,628,639	0.1000	0.1000	2,629		
		Road & Bridge	2,628,639	0.3325	0.3325	8,740		
		Special Road & Bridge	2,628,639	0.2373	0.2373	6,238		2023
	Shawnee Township Bates County	General Revenue	5,036,314	0.1000	0.1000	5,036		
		Road & Bridge	5,036,314	0.3098	0.3098	15,603		
		Special Road & Bridge	5,036,314	0.3609	0.3609	18,176		2022
	Bates County Health Center	General Revenue	270,700,325	0.0841	0.0841	227,659		
	Miami R-I School District	Operating Funds-Schools	21,133,202	3.9000	3.9000	824,195	D	
		Operating Funds-Temp	21,133,202	0.4100	0.4100	86,646		2033
	Ballard R-II School District	Operating Funds-Schools	14,098,679	4.2626	4.2626	600,970	D	
		Debt Service	14,098,679	0.8266	0.7500	105,740		
	Adrian R-III School District	Operating Funds-Schools	54,920,271	3.9327	3.9327	2,159,849	D	
		Debt Service	54,920,271	1.1157	0.8023	440,625		
	Rich Hill R-IV School District	Operating Funds-Schools	29,995,185	3.3873	3.3873	1,016,027	D	
		Debt Service	29,995,185	1.0757	1.0086	302,531		
	Hume R-VIII School District	Operating Funds-Schools	9,546,284	5.2592	5.2592	502,058	D	
	Hudson R-IX School District	Operating Funds-Schools	8,822,481	3.8016	3.7800	333,490	D	
	Butler R-V School District	Operating Funds-Schools	86,842,342	3.8394	3.8394	3,334,225	D	
		Debt Service	86,842,342	1.2722	0.9145	794,173		
	Bates County	Developmental Dis. Board	270,700,325	0.1398	0.1398	378,439		
		General Revenue	270,700,325	0.2737	0.2737	740,907		
		Senior Services	270,700,325	0.0500	0.0500	135,350		
Benton	Warsaw-Lincoln Ambulance District	General Revenue	260,840,158	0.0000	0.0000	0		
	Cole Camp Ambulance District	General Revenue	76,764,795	0.2786	0.1847	141,785		
	Lincoln Community NHD	General Revenue	81,708,745	0.1856	0.1856	151,651		
	Good Samaritan NHD	General Revenue	94,542,199	0.1052	0.1052	99,458		
	Brandon SRD Benton County	Road & Bridge	2,656,116	0.3306	0.3306	8,781		
	Cole Camp SRD Benton County	Road & Bridge	17,216,806	0.3288	0.3288	56,609		
	Ionia SRD Benton County	Road & Bridge	4,593,900	0.2957	0.2957	13,584		
	City of Cole Camp	General Revenue	11,658,880	0.4734	0.4734	55,193		
	Village of Ionia	General Revenue	693,356	0.7663	0.7663	5,313		
	City of Lincoln	General Revenue	10,953,165	0.7270	0.7270	79,630		
		Parks & Recreation	10,953,165	0.1444	0.1444	15,816		
	City of Warsaw	General Revenue	31,516,182	0.4434	0.4434	139,743		
		Parks & Recreation	31,516,182	0.0000	0.0000	0		
	Lincoln Community FPD	General Revenue	59,551,492	0.2374	0.2374	141,375		
	Deer Creek FPD	General Revenue	22,907,699	0.2851	0.2851	65,310		
	Warsaw FPD	General Revenue	157,394,988	0.2684	0.2684	422,448		
	Lakeview Heights FPD	General Revenue	20,766,991	0.2657	0.2657	55,178		
	Osage Valley FPD	General Revenue	16,660,065	0.2685	0.2685	44,732		
	Cole Camp & Rural FPD	General Revenue	44,410,618	0.2845	0.2845	126,348		
	Benton County Health Department	General Revenue	324,790,246	0.3671	0.3671	1,192,305		
	Lincoln R-II School District	Operating Funds-Schools	59,680,236	3.3272	3.3080	1,974,222	D	
		Debt Service	59,680,236	1.3542	0.7349	438,590		
	Warsaw R-IX School District	Operating Funds-Schools	194,732,830	2.7500	2.7500	5,355,153	D	
		Debt Service	194,732,830	0.9565	0.8000	1,557,863		
	Cole Camp R-I School District	Operating Funds-Schools	74,970,583	2.7500	2.7500	2,061,691	E	
		Debt Service	74,970,583	0.6337	0.6200	464,818		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Benton	Benton County	Common Road District	303,744,253	0.2107	0.2107	639,989		
		General Revenue	324,790,246	0.3070	0.1300	422,227		
		Senior Services	324,790,246	0.0472	0.0472	153,301		
Bollinger	Village of Glen Allen	General Revenue	787,565	0.5586	0.5586	4,399		
	Village of Sedgewickville	General Revenue	1,752,078	0.4388	0.4388	7,688		
	Woodland FPD	General Revenue	56,514,078	0.2962	0.2962	167,395		
	Sedgewickville FPD	General Revenue	26,267,387	0.2124	0.2124	55,792		
	North County FPD	General Revenue	49,505,304	0.2693	0.2693	133,318		
	Zalma FPD	General Revenue	20,433,639	0.2800	0.2800	57,214		
	Leopold Volunteer FPD	General Revenue	16,283,413	0.2990	0.2990	48,687		
	Bollinger County Health Center	General Revenue	169,003,817	0.2438	0.2438	412,031		
	Meadow Heights R-II School District	Operating Funds-Schools	52,458,708	2.7500	2.7500	1,442,614	D	
		Debt Service	52,458,708	0.3873	0.3500	183,605		
	Leopold R-III School District	Operating Funds-Schools	13,242,494	3.3940	2.9500	390,654	D	
	Zalma R-V School District	Operating Funds-Schools	17,094,465	2.8515	2.7500	470,098	E	
	Woodland R-IV School District	Operating Funds-Schools	72,555,272	2.7500	2.7500	1,995,270	D	
	Bollinger County	Ambulance	169,003,817	0.1950	0.1950	329,557		
		Developmental Dis. Board	169,003,817	0.0976	0.0976	164,948		
		General Revenue	169,003,817	0.3598	0.2200	371,808		
		Library	169,003,817	0.0976	0.0976	164,948		
		Road & Bridge	169,003,817	0.2572	0.2572	434,678		
Boone	Callahan Creek WSD	General Revenue	23,950,256	0.0872	0.0872	20,885		
	City of Ashland	General Revenue	93,072,228	0.2404	0.2404	223,746		
	City of Centralia	General Revenue	72,685,546	0.6439	0.6439	468,022		
		Parks & Recreation	72,685,546	0.2883	0.2883	209,552		
	City of Columbia	General Revenue	2,464,352,891	0.4032	0.4032	9,936,271		
	City of Hallsville	General Revenue	25,522,810	0.5399	0.5399	137,798		
	Town of Harrisburg	General Revenue	3,177,113	0.3538	0.3538	11,241		
	Village of Hartsburg	General Revenue	1,246,575	0.5905	0.5905	7,361		
	City of Rocheport	General Revenue	3,906,585	0.2639	0.2639	10,309		
	City of Sturgeon	General Revenue	10,818,699	0.5336	0.5336	57,729		
	Centralia Public Library District	General Revenue	60,393,315	0.5293	0.5293	319,662		
	Columbia and Boone County PLD	General Revenue	3,456,511,076	0.3022	0.3022	10,445,576		
	Boone County FPD	Dispatch	748,431,128	0.0000	0.0000	0		
		General Revenue	748,431,128	0.6444	0.6342	4,746,550		
		Debt Service	748,431,128	0.3087	0.2500	1,871,078		
	Southern Boone County FPD	Dispatch	213,885,539	0.0000	0.0000	0		
		General Revenue	213,885,539	0.3279	0.3279	701,331		
		Debt Service	213,885,539	0.2621	0.1647	352,269		
	Southern Boone County R-I SD	Operating Funds-Schools	186,488,734	3.9857	3.9857	7,432,881	D	
		Debt Service	186,488,734	1.9665	1.8044	3,365,003		
	Hallsville R-IV School District	Operating Funds-Schools	113,946,431	3.8454	3.8454	4,381,696	D	
		Debt Service	113,946,431	1.5688	1.1100	1,264,805		
	Sturgeon R-V School District	Operating Funds-Schools	47,382,918	3.8291	3.8291	1,814,339	E	
		Debt Service	47,382,918	1.4131	1.2700	601,763		
	Centralia R-VI School District	Operating Funds-Schools	131,363,885	3.4234	3.4234	4,497,111	D	
		Debt Service	131,363,885	1.5864	0.8900	1,169,139		
	Harrisburg R-VIII School District	Operating Funds-Schools	53,105,098	3.9918	3.9918	2,119,849	E	
		Debt Service	53,105,098	1.7724	1.2622	670,293		
	Columbia 93 School District	Operating Funds-Schools	2,992,038,166	5.0357	4.6942	140,452,256		
		Debt Service	2,992,038,166	1.9415	0.9719	29,079,619		
	Boone County	Developmental Dis. Board	3,516,993,746	0.1120	0.1120	3,939,033		
		General Revenue	3,516,993,746	0.3082	0.1200	4,220,392		
		Hospital	3,516,993,746	0.0000	0.0000	0		
		Road & Bridge	3,516,993,746	0.2616	0.0500	1,758,497		
Buchanan	Village of Agency	General Revenue	12,139,320	0.5146	0.5146	62,469		
	Village of DeKalb	General Revenue	2,077,782	0.9527	0.9527	19,795		
	City of Easton	General Revenue	1,933,923	0.4920	0.4920	9,515		
	Village of Lewis & Clark	General Revenue	1,171,542	0.2350	0.2350	2,753		
		Lights	1,171,542	0.4844	0.4844	5,675		2023
	Village of Rushville	General Revenue	1,719,545	0.4984	0.4984	8,570		
	City of St. Joseph	General Revenue	1,153,880,198	0.6700	0.6700	7,730,997		
		Health	1,153,880,198	0.2269	0.2269	2,618,154		
		Museum	1,153,880,198	0.0500	0.0500	576,940		
		Parks & Recreation	1,153,880,198	0.2000	0.2000	2,307,760		
		Debt Service	1,153,880,198	0.1277	0.1210	1,396,195		
	St. Joseph Public Library District	General Revenue	757,952,376	0.2692	0.2692	2,040,408		

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Buchanan	St. Joseph Public Library District	General Revenue-Temp	757,952,376	0.1496	0.1496	1,133,897		2039
	Rolling Hills Consolidated PLD	General Revenue	1,012,527,151	0.1600	0.1600	1,620,043		
		General Revenue-Temp	1,012,527,151	0.1500	0.1500	1,518,791		2039
	Colony Hills FPD	Fire	11,114,941	0.2412	0.2412	26,809		
		General Revenue	11,114,941	1.0889	1.0889	121,031		
	Lake Contrary FPD	Fire	5,835,474	0.3826	0.3826	22,327		
		General Revenue	5,835,474	0.8400	0.8400	49,018		
	Maxwell Heights FPD	General Revenue	15,377,721	1.1700	1.1700	179,919		
	South Central Buchanan County FPD	General Revenue	108,649,886	0.3205	0.3205	348,223		
		General Revenue-Temp	108,649,886	0.3168	0.3168	344,203		2028
	San Antonio FPD	General Revenue	22,246,956	0.2916	0.2916	64,872		
	DeKalb FPD	General Revenue	34,976,084	0.2833	0.2833	99,087		
	Easton FPD	General Revenue	14,960,321	0.2550	0.2550	38,149		
	Southwest Buchanan County FPD	General Revenue	26,500,355	0.3832	0.3832	101,549		
	St. Joseph Downtown CID	General Revenue	9,435,540	0.4680	0.4680	44,158		2041
	East Buchanan County C-1 SD	Operating Funds-Schools	70,781,394	5.2236	5.2236	3,697,337	D	
	Mid-Buchanan County R-V SD	Operating Funds-Schools	81,596,377	4.5872	4.5872	3,742,989	D	
		Debt Service	81,596,377	1.2968	0.9000	734,367		
	Buchanan County R-IV SD	Operating Funds-Schools	26,702,063	4.3356	4.3356	1,157,695	D	
		Debt Service	26,702,063	1.0539	0.9986	266,647		
	St. Joseph School District	Operating Funds-Schools	1,192,038,335	3.7748	3.2051	38,206,021		
		Operating Funds-Temp	1,192,038,335	0.6100	0.6100	7,271,434		2029
		Debt Service	1,192,038,335	0.5780	0.5300	6,317,803		
	Buchanan County	Developmental Dis. Board	1,438,109,212	0.1000	0.1000	1,438,109		
		General Revenue	1,438,109,212	0.3500	0.0710	1,021,058		
		Road & Bridge	1,438,109,212	0.2950	0.2950	4,242,422		
Butler	Naylor-Neelyville AD	General Revenue	54,960,852	0.2897	0.2897	159,222		
	City of Fisk	General Revenue	2,892,203	0.7192	0.7192	20,801		
	City of Neelyville	General Revenue	3,464,286	0.6617	0.6617	22,923		
	City of Poplar Bluff	General Revenue	270,864,902	0.5162	0.5162	1,398,205		
		Pension	270,864,902	0.0974	0.0974	263,822		
	City of Qulin	General Revenue	3,748,853	0.5927	0.5927	22,219		
	Poplar Bluff Municipal PLD	General Revenue	270,864,902	0.0000	0.0000	0		
	Butler County FPD	General Revenue	400,219,238	0.2364	0.2364	946,118		
	Qulin Community FPD	General Revenue	20,959,400	0.1579	0.1579	33,095		
	Butler County Health Department	General Revenue	691,866,458	0.0954	0.0954	660,041		
	Three Rivers Community College	General Revenue	1,055,758,135	0.2330	0.2330	2,459,916		
	Neelyville R-IV School District	Operating Funds-Schools	46,186,528	2.9306	2.9306	1,353,542	D	
	Poplar Bluff R-I School District	Operating Funds-Schools	525,283,800	3.4396	3.4396	18,067,662	D	
		Debt Service	525,283,800	0.2002	0.1800	945,511		
	Twin Rivers R-X School District	Operating Funds-Schools	77,406,068	2.9962	2.9962	2,319,241	D	
	Butler County	Developmental Dis. Board	691,866,458	0.0956	0.0956	661,424		
		General Revenue	691,866,458	0.2274	0.0749	518,208		
		Road & Bridge	691,866,458	0.1647	0.0122	84,408		
		Senior Services	691,866,458	0.0476	0.0476	329,328		
Caldwell	Caldwell County Ambulance District	General Revenue	194,360,878	0.1707	0.0883	171,621		
	Golden Age NHD	General Revenue	59,390,683	0.1072	0.1072	63,667		
	City of Braymer	General Revenue	6,540,868	0.8452	0.8452	55,283		
	City of Breckenridge	General Revenue	2,134,082	0.9892	0.9892	21,110		
		Library	2,134,082	0.0495	0.0495	1,056		
		Lights	2,134,082	0.0989	0.0989	2,111		
	City of Cowgill	General Revenue	1,109,705	1.0000	1.0000	11,097		
	City of Hamilton	General Revenue	19,443,218	0.9146	0.9146	177,828		
		Library	19,443,218	0.2985	0.2985	58,038		
		Parks & Recreation	19,443,218	0.2469	0.2469	48,005		
		Debt Service	19,443,218	0.0000	0.0000	0		
	City of Kidder	General Revenue	2,476,525	0.9678	0.9678	23,968		
	City of Kingston	General Revenue	1,825,578	0.9823	0.9823	17,933		
	City of Polo	General Revenue	5,673,466	0.7158	0.7158	40,611		
		Debt Service	5,673,466	0.2011	0.2011	11,409		
	Caldwell County Library District	General Revenue	172,788,730	0.1105	0.1105	190,932		
	Breckenridge Township Caldwell County	General Revenue	9,951,629	0.0938	0.0938	9,335		
		Road & Bridge	9,951,629	0.4698	0.4698	46,753		
		Special Road & Bridge	9,951,629	0.2978	0.2978	29,636		2023
	Davis Township Caldwell County	General Revenue	20,533,642	0.0755	0.0755	15,503		
		Road & Bridge	20,533,642	0.3603	0.3603	73,983		
		Special Road & Bridge	20,533,642	0.1607	0.1607	32,998		2023

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Caldwell	Fairview Township Caldwell County	General Revenue	4,887,516	0.0947	0.0947	4,628		
		Road & Bridge	4,887,516	0.4732	0.4732	23,128		
		Special Road & Bridge	4,887,516	0.3500	0.3500	17,106		2024
	Gomer Township Caldwell County	General Revenue	9,874,712	0.0912	0.0912	9,006		
		Road & Bridge	9,874,712	0.4530	0.4530	44,732		
		Special Road & Bridge	9,874,712	0.3500	0.3500	34,561		2024
	Grant Township Caldwell County	General Revenue	34,374,528	0.0829	0.0829	28,496		
		Road & Bridge	34,374,528	0.3378	0.3378	116,117		
		Special Road & Bridge	34,374,528	0.2271	0.2271	78,065		2023
	Hamilton Township Caldwell County	General Revenue	31,539,708	0.0686	0.0686	21,636		
		Road & Bridge	31,539,708	0.3038	0.3038	95,818		
	Kidder Township Caldwell County	General Revenue	16,790,235	0.0889	0.0889	14,927		
		Road & Bridge	16,790,235	0.3649	0.3649	61,268		
		Special Road & Bridge	16,790,235	0.2935	0.2935	49,279		2023
	Kingston Township Caldwell County	General Revenue	9,347,822	0.0982	0.0982	9,180		
		Road & Bridge	9,347,822	0.4912	0.4912	45,917		
		Special Road & Bridge	9,347,822	0.3500	0.3500	32,717		2023
	Lincoln Township Caldwell County	General Revenue	16,307,904	0.0712	0.0712	11,611		
		Road & Bridge	16,307,904	0.3133	0.3133	51,093		
		Special Road & Bridge	16,307,904	0.3053	0.3053	49,788		2023
	Mirabile Township Caldwell County	General Revenue	7,723,830	0.0936	0.0936	7,230		
		Road & Bridge	7,723,830	0.4433	0.4433	34,240		
		Special Road & Bridge	7,723,830	0.3500	0.3500	27,033		2024
	New York Township Caldwell County	General Revenue	8,597,274	0.0735	0.0735	6,319		
		Road & Bridge	8,597,274	0.3512	0.3512	30,194		
		Special Road & Bridge	8,597,274	0.3007	0.3007	25,852		2023
	Rockford Township Caldwell County	General Revenue	24,332,970	0.0616	0.0616	14,989		
		Road & Bridge	24,332,970	0.2706	0.2706	65,845		
		Special Road & Bridge	24,332,970	0.3500	0.3500	85,165		2024
	Hamilton FPD	General Revenue	50,266,677	0.1728	0.1728	86,861		
	Shoal Creek FPD	General Revenue	43,193,845	0.3000	0.3000	129,582		
	Cowgill FPD	General Revenue	22,054,696	0.3000	0.3000	66,164		
	Caldwell County Health Department	General Revenue	194,360,878	0.2211	0.2211	429,732		
	Breckenridge R-I School District	Operating Funds-Schools	8,587,793	5.0756	5.0756	435,882	D	
	Hamilton R-II School District	Operating Funds-Schools	51,297,852	3.2905	3.1997	1,641,377	D	
		Operating Funds-Temp	51,297,852	0.3549	0.3549	182,056		2026
	Hamilton R-II School District	Debt Service	51,297,852	2.2068	1.3800	707,910		
	New York R-IV School District	Operating Funds-Schools	5,206,830	5.7035	4.5900	238,993		
	Cowgill R-VI School District	Operating Funds-Schools	5,125,510	3.6746	3.6746	188,342	D	
	Polo R-VII School District	Operating Funds-Schools	32,418,145	3.6168	3.6168	1,172,499	D	
		Debt Service	32,418,145	1.2559	1.1101	359,874		
	Mirabile C-1 School District	Operating Funds-Schools	6,550,450	4.6962	4.6962	307,622	D	
	Braymer C-4 School District	Operating Funds-Schools	24,172,689	3.7687	3.7500	906,476	D	
	Kingston 42 School District	Operating Funds-Schools	6,207,160	4.7500	4.7500	294,840	D	
	Caldwell County	General Revenue	194,360,878	0.3319	0.2384	463,356		
		Senior Services	194,360,878	0.0500	0.0500	97,180		
Callaway	Callaway County Ambulance District	General Revenue	998,914,712	0.1220	0.0019	18,979		
	City of Auxvasse	General Revenue	11,222,932	0.6605	0.6605	74,127		
	City of Fulton	General Revenue	153,705,010	0.5271	0.5271	810,179		
	Village of Kingdom City	General Revenue	11,286,268	0.2492	0.2492	28,125		
	City of Mokane	General Revenue	1,389,024	0.8593	0.8593	11,936		
	City of New Bloomfield	General Revenue	7,851,596	0.3025	0.3025	23,751		
		Debt Service	7,851,596	1.5838	0.9200	72,235		
	Callaway County Library District	General Revenue	998,914,712	0.2600	0.2600	2,597,178		
	Millersburg FPD	General Revenue	44,372,737	0.4550	0.4550	201,896		
	Central Callaway FPD	General Revenue	91,671,196	0.4065	0.4065	372,643		
	Holts Summit FPD	General Revenue	163,804,528	0.3212	0.3212	526,140	B	
		Debt Service	163,804,528	0.1675	0.1675	274,373		
	South Callaway FPD	General Revenue	339,160,216	0.2005	0.2005	680,016		
	North Callaway FPD	General Revenue	120,568,219	0.4605	0.4605	555,217	B	
	New Bloomfield FPD	General Revenue	55,454,631	0.2429	0.2429	134,699		
	North Callaway County R-I SD	Operating Funds-Schools	130,236,216	3.7735	3.7735	4,914,464	D	
		Debt Service	130,236,216	1.0808	0.9041	1,177,466		
	New Bloomfield R-III SD	Operating Funds-Schools	65,202,466	3.3844	3.3844	2,206,712	D	
		Debt Service	65,202,466	1.0392	1.0392	677,584		
	Fulton 58 School District	Operating Funds-Schools	247,932,401	3.8827	3.8827	9,626,471	D	
		Debt Service	247,932,401	0.8703	0.7612	1,887,261		

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Callaway	South Callaway County R-II SD	Operating Funds-Schools	338,225,346	2.7500	2.7500	9,301,197		
	Callaway County	Developmental Dis. Board	998,914,712	0.0992	0.0992	990,923		
		General Revenue	998,914,712	0.3343	0.3343	3,339,372		
		Road & Bridge	998,914,712	0.2588	0.2588	2,585,191		
Camden	Cam-MO Ambulance District	General Revenue	749,782,929	0.1098	0.0354	265,423		
	Camden County Ambulance District	General Revenue	679,927,585	0.2791	0.2791	1,897,678		
	Horseshoe Bend SRD 1 Camden County	Special Road & Bridge	335,966,520	0.3500	0.3500	1,175,883		2024
	City of Linn Creek	General Revenue	5,993,238	0.0000	0.0000	0		
	City of Stoutland	General Revenue	1,257,398	0.7506	0.7506	9,438		
	Camden County Library District	General Revenue	1,870,360,676	0.0963	0.0963	1,801,157		
	Osage Beach FPD	General Revenue	562,399,178	0.7434	0.7434	4,180,875		
	Sunrise Beach FPD	General Revenue	397,376,296	0.7905	0.7905	3,141,260	B	
		Debt Service	397,376,296	0.2123	0.1613	640,968		
	Mid-County FPD Camden County	General Revenue	353,762,682	0.5770	0.5770	2,041,211		
	Northwest FPD Camden County	General Revenue	75,802,994	0.2615	0.2615	198,225		
	Southwest Camden County FPD	General Revenue	31,773,656	0.5451	0.5451	173,198		
	Tri-County FPD	General Revenue	23,847,424	0.2976	0.2976	70,970		
	Camelot Sewer District	Debt Service	24,122,633	0.0900	0.0900	21,710		
	Stoutland R-II School District	Operating Funds-Schools	31,557,880	3.5300	3.5300	1,113,993	D	
	Camdenton R-III School District	Operating Funds-Schools	1,307,099,538	2.6600	2.6600	34,768,848	D	
		Debt Service	1,307,099,538	0.3486	0.3100	4,052,009		
	Climax Springs R-IV School District	Operating Funds-Schools	106,793,399	2.7500	2.7500	2,936,818		
	Macks Creek R-V School District	Operating Funds-Schools	38,707,990	3.4310	3.4310	1,328,071	D	
		Debt Service	38,707,990	0.4282	0.4120	159,477		
	Camden County	Developmental Dis. Board	1,870,360,676	0.0576	0.0576	1,077,328		
		General Revenue	1,870,360,676	0.2118	0.1100	2,057,397		
		Road & Bridge	1,870,360,676	0.1446	0.1100	2,057,397		
		Senior Services	1,870,360,676	0.0460	0.0460	860,366		
Cape Girardeau	Cape Girardeau SRD	Road & Bridge	930,556,603	0.0000	0.0000	0		
	City of Cape Girardeau	General Revenue	744,471,466	0.3057	0.3057	2,275,849		
		Health	744,471,466	0.0573	0.0573	426,582		
	City of Delta	General Revenue	3,377,654	0.7927	0.7927	26,775		
	Village of Gordonville	General Revenue	9,578,679	0.4344	0.4344	41,610		
	City of Jackson	Band	279,227,324	0.0763	0.0763	213,050		
		Cemetery	279,227,324	0.0763	0.0763	213,050		
		General Revenue	279,227,324	0.5906	0.5906	1,649,117		
		Parks & Recreation	279,227,324	0.1239	0.1239	345,963		
	Village of Oak Ridge	General Revenue	2,102,954	0.3830	0.3830	8,054		
	Village of Pocahontas	General Revenue	765,320	0.5770	0.5770	4,416		
	Village of Whitewater	General Revenue	653,961	0.8976	0.8976	5,870		
	Village of Old Appleton	General Revenue	1,209,868	0.4021	0.4021	4,865		
	Town of Allenville	General Revenue	415,874	0.4786	0.4786	1,990		
	Cape Girardeau Library District	General Revenue	625,130,000	0.1658	0.1658	1,036,466		
		General Revenue-Temp	625,130,000	0.1500	0.1500	937,695		2026
	Cape Girardeau County PLD	General Revenue	1,001,271,733	0.0729	0.0729	729,927		
	East County Area FPD	General Revenue	142,593,965	0.3000	0.3000	427,782		
	Delta FPD	General Revenue	20,285,813	0.2812	0.2812	57,044		
	Fruitland Area FPD	General Revenue	136,197,385	0.7693	0.7693	1,047,766		
	North Cape County Rural FPD	General Revenue	38,479,955	0.2561	0.2561	98,547		
	Gordonville FPD	General Revenue	116,958,623	0.3000	0.3000	350,876		
	Millersville Rural FPD	General Revenue	90,030,801	0.2763	0.2763	248,755		
		Debt Service	90,030,801	0.0973	0.0973	87,600		
	Whitewater FPD	General Revenue	17,632,482	0.3890	0.3890	68,590		
	Cape Girardeau SBD	General Revenue	3,791,560	0.6789	0.6789	25,741		
	Cape Girardeau County Public Health	General Revenue	1,626,401,732	0.0961	0.0961	1,562,972		
	Jackson R-II School District	Operating Funds-Schools	678,238,927	3.4398	3.4398	23,330,063	D	
		Debt Service	678,238,927	0.6253	0.3600	2,441,660		
	Delta R-V School District	Operating Funds-Schools	26,948,396	3.5000	3.5000	943,194	D	
		Debt Service	26,948,396	1.0304	0.9500	256,010		
	Oak Ridge R-VI School District	Operating Funds-Schools	35,275,743	3.5784	3.5784	1,262,307	D	
		Debt Service	35,275,743	1.0504	0.7652	269,930		
	Cape Girardeau 63 School District	Operating Funds-Schools	754,522,177	3.5415	3.5415	26,721,403	D	
		Debt Service	754,522,177	0.8683	0.6152	4,641,820		
	Nell Holcomb R-IV School District	Operating Funds-Schools	62,661,563	4.0700	4.0700	2,550,326	D	
	Cape Girardeau County	Developmental Dis. Board	1,626,401,732	0.0554	0.0554	901,027		
		General Revenue	1,626,401,732	0.3363	0.0576	936,807		
		Mental Health	1,626,401,732	0.0773	0.0773	1,257,209		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Cape Girardeau	Cape Girardeau County	Road & Bridge	695,845,131	0.0000	0.0000	0	
		Senior Services	1,626,401,732	0.0479	0.0479	779,046	
Carroll	Carroll County Ambulance District	General Revenue	266,867,408	0.2734	0.2734	729,615	
	Big Creek Watershed Subdistrict	General Revenue	19,439,990	0.2638	0.2638	51,283	
	City of Bogard	General Revenue	1,318,773	0.9999	0.9999	13,186	
	City of Bosworth	General Revenue	2,010,086	1.0000	1.0000	20,101	
	Town of Carrollton	General Revenue	37,791,872	0.8961	0.8961	338,653	
		Library	37,791,872	0.3500	0.3500	132,272	
		Parks & Recreation	37,791,872	0.3000	0.3000	113,376	
	City of De Witt	General Revenue	720,635	0.9867	0.9867	7,111	
	City of Hale	General Revenue	3,095,079	0.3860	0.3860	11,947	
		Lights	3,095,079	0.3040	0.3040	9,409	
		Streets	3,095,079	0.1754	0.1754	5,429	
	City of Norborne	General Revenue	8,172,936	0.7852	0.7852	64,174	
		General Revenue-Temp	8,172,936	0.3000	0.3000	24,519	2024
		Library	8,172,936	0.1458	0.1458	11,916	
		Parks & Recreation	8,172,936	0.1907	0.1907	15,586	
	Village of Tina	General Revenue	1,435,101	1.0000	1.0000	14,351	
	Carrollton Township Carroll County	General Revenue	61,962,252	0.1000	0.1000	61,962	
		Road & Bridge	61,962,252	0.4337	0.4337	268,730	
	De Witt Township Carroll County	General Revenue	13,758,071	0.0824	0.0824	11,337	
		Road & Bridge	13,758,071	0.3747	0.3747	51,551	
		Special Road & Bridge	13,758,071	0.3500	0.3500	48,153	2024
	Egypt Township Carroll County	General Revenue	19,667,122	0.0949	0.0949	18,664	
		Road & Bridge	19,667,122	0.3478	0.3478	68,402	
		Special Road & Bridge	19,667,122	0.3500	0.3500	68,835	2024
	Eugene Township Carroll County	General Revenue	11,374,952	0.0957	0.0957	10,886	
		Road & Bridge	11,374,952	0.4778	0.4778	54,350	
		Special Road & Bridge	11,374,952	0.3500	0.3500	39,812	2024
	Fairfield Township Carroll County	General Revenue	4,206,875	0.0806	0.0806	3,391	
		Road & Bridge	4,206,875	0.3931	0.3931	16,537	
		Special Road & Bridge	4,206,875	0.3500	0.3500	14,724	2024
	Hill Township Carroll County	General Revenue	13,546,075	0.0628	0.0628	8,507	
		Road & Bridge	13,546,075	0.3147	0.3147	42,629	
		Special Road & Bridge	13,546,075	0.3500	0.3500	47,411	2024
	Hurricane Township Carroll County	General Revenue	12,551,171	0.0907	0.0907	11,384	
		Road & Bridge	12,551,171	0.4033	0.4033	50,619	
		Special Road & Bridge	12,551,171	0.3500	0.3500	43,929	2024
	Leslie Township Carroll County	General Revenue	11,864,150	0.0676	0.0676	8,020	
		Road & Bridge	11,864,150	0.3230	0.3230	38,321	
		Special Road & Bridge	11,864,150	0.3500	0.3500	41,525	2024
	Moss Creek Township Carroll County	General Revenue	11,746,084	0.0845	0.0845	9,925	
		Road & Bridge	11,746,084	0.4227	0.4227	49,651	
		Special Road & Bridge	11,746,084	0.3497	0.3497	41,076	2024
	Prairie Township Carroll County	General Revenue	7,701,283	0.0731	0.0731	5,630	
		Road & Bridge	7,701,283	0.3472	0.3472	26,739	
		Special Road & Bridge	7,701,283	0.3491	0.3491	26,885	2024
	Ridge Township Carroll County	General Revenue	17,123,725	0.0698	0.0698	11,952	
		Road & Bridge	17,123,725	0.3322	0.3322	56,885	
		Special Road & Bridge	17,123,725	0.3500	0.3500	59,933	2024
	Rockford Township Carroll County	General Revenue	7,328,814	0.1000	0.1000	7,329	
		Road & Bridge	7,328,814	0.4622	0.4622	33,874	
		Special Road & Bridge	7,328,814	0.3500	0.3500	25,651	2024
	Stokes Mound Township Carroll County	General Revenue	7,426,236	0.1000	0.1000	7,426	
		Road & Bridge	7,426,236	0.5000	0.5000	37,131	
		Special Road & Bridge	7,426,236	0.3500	0.3500	25,992	2024
	Sugartree Township Carroll County	General Revenue	2,655,595	0.0879	0.0879	2,334	
		Road & Bridge	2,655,595	0.4387	0.4387	11,650	
	Trotter Township Carroll County	General Revenue	6,349,584	0.0925	0.0925	5,873	
		Road & Bridge	6,349,584	0.4630	0.4630	29,399	
		Special Road & Bridge	6,349,584	0.3500	0.3500	22,224	2024
	Van Horn Township Carroll County	General Revenue	20,661,622	0.0953	0.0953	19,691	
		Road & Bridge	20,661,622	0.4625	0.4625	95,560	
		Special Road & Bridge	20,661,622	0.3500	0.3500	72,316	2024
	Wakenda Township Carroll County	General Revenue	11,539,559	0.0991	0.0991	11,436	
		Road & Bridge	11,539,559	0.4953	0.4953	57,155	
		Special Road & Bridge	11,539,559	0.3500	0.3500	40,388	2024

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Carroll	Washington Township Carroll County	General Revenue	11,517,761	0.0550	0.0550	6,335		
		Road & Bridge	11,517,761	0.2571	0.2571	29,612		
		Special Road & Bridge	11,517,761	0.3500	0.3500	40,312		2024
	Combs Township Carroll County	General Revenue	13,886,477	0.0662	0.0662	9,193		
		Road & Bridge	13,886,477	0.3310	0.3310	45,964		
		Special Road & Bridge	13,886,477	0.3489	0.3489	48,450		2024
	North Central Carroll FPD	General Revenue	47,139,965	0.2280	0.2280	107,479		
	Carroll County FPD	General Revenue	98,802,432	0.2567	0.2567	253,626		
	Norborne FPD	General Revenue	28,021,183	0.2920	0.2920	81,822		
	Hale FPD	General Revenue	23,738,463	0.2874	0.2874	68,224		
	Carroll County Health Department	General Revenue	266,867,408	0.0957	0.0957	255,392		
	Hale R-I School District	Operating Funds-Schools	10,637,862	4.1477	4.1477	441,227	D	
	Tina-Avalon R-II School District	Operating Funds-Schools	14,830,650	4.0000	3.9500	585,811	D	
	Bosworth R-V School District	Operating Funds-Schools	10,807,063	4.0109	4.0109	433,460	D	
	Carrollton R-VII School District	Operating Funds-Schools	81,191,015	3.6200	3.6200	2,939,115	D	
		Operating Funds-Temp	81,191,015	1.3407	1.3407	1,088,528		2026
	Norborne R-VIII School District	Operating Funds-Schools	20,640,699	4.1402	4.1402	854,566	D	
		Debt Service	20,640,699	2.3521	0.5300	109,396		
	Carroll County	Developmental Dis. Board	266,867,408	0.0957	0.0957	255,392		
		General Revenue	266,867,408	0.3510	0.2745	732,551		
		Johnson Grass	266,867,408	0.0099	0.0099	26,420		
Carter	East Carter Ambulance District	General Revenue	39,443,249	0.3597	0.3597	141,877		
	West Carter Ambulance District	General Revenue	49,545,083	0.4106	0.4106	203,432		
	City of Grandin	General Revenue	1,552,450	0.9720	0.9720	15,090		
	Carter County Library District	General Revenue	88,988,332	0.1747	0.1747	155,463		
	Ellsinore Rural FPD	General Revenue	21,428,781	0.1385	0.1385	29,679		
	Eastwood FPD	General Revenue	3,161,742	0.2382	0.2382	7,531		
	Fremont FPD	General Revenue	3,574,877	0.3392	0.3392	12,126		
	Carter County Health Center	General Revenue	88,988,332	0.2184	0.2184	194,351		
	East Carter County R-II SD	Operating Funds-Schools	49,274,723	2.7500	2.7500	1,355,055	D	
	Van Buren R-I School District	Operating Funds-Schools	51,467,762	2.9896	2.9896	1,538,680	D	
	Carter County	Developmental Dis. Board	88,988,332	0.0746	0.0746	66,385		
		General Revenue	88,988,332	0.2890	0.0998	88,810		
		Road & Bridge	88,988,332	0.2100	0.2100	186,875		
		Senior Services	88,988,332	0.0499	0.0499	44,405		
Cass	Cass Medical Center	General Revenue	2,062,595,762	0.1242	0.1242	2,561,744		
	Mt. Pleasant SRD Cass County	Road & Bridge	377,149,127	0.1839	0.1839	693,577		
	City of Archie	General Revenue	15,193,884	0.7061	0.7061	107,284		
	City of Belton	General Revenue	335,805,262	0.4942	0.4942	1,659,550		
		Parks & Recreation	335,805,262	0.2199	0.2199	738,436		
		Debt Service	335,805,262	1.6298	1.3305	4,467,889		
	City of Cleveland	General Revenue	12,017,500	0.4599	0.4599	55,268		
	City of Creighton	General Revenue	2,495,935	0.9189	0.9189	22,935		
	City of Drexel	General Revenue	12,165,905	0.6478	0.6478	78,811		
	City of East Lynne	General Revenue	3,028,355	0.9049	0.9049	27,404		
		Debt Service	3,028,355	1.4874	1.4874	45,044		
	City of Freeman	General Revenue	6,180,600	0.5270	0.5270	32,572		
	City of Garden City	General Revenue	18,021,381	0.3984	0.3984	71,797		
	City of Harrisonville	General Revenue	176,985,314	0.5253	0.5253	929,704		
		Parks & Recreation	176,985,314	0.1187	0.1187	210,082		
	City of Lake Winnebago	General Revenue	65,280,962	0.7960	0.7960	519,636		
		Debt Service	65,280,962	1.0248	0.8687	567,096		
	City of Peculiar	General Revenue	95,946,445	0.4004	0.4004	384,170		
		Debt Service	95,946,445	0.5571	0.5571	534,518		
	City of Pleasant Hill	General Revenue	139,576,510	0.3349	0.3349	467,442		
		Health	139,576,510	0.0669	0.0669	93,377		
		Parks & Recreation	139,576,510	0.0669	0.0669	93,377		
		Streets	139,576,510	0.1255	0.1255	175,169		
		Debt Service	139,576,510	1.1204	0.5934	828,247		
	City of Raymore	General Revenue	426,524,898	0.4158	0.4158	1,773,491		
		Parks & Recreation	426,524,898	0.1119	0.1119	477,281		
		Debt Service	426,524,898	1.3404	0.7170	3,058,184		
	City of Strasburg	General Revenue	1,225,675	0.9609	0.9609	11,778		
	Village of West Line	General Revenue	2,648,938	0.4988	0.4988	13,213		
	Village of Baldwin Park	General Revenue	485,451	0.4859	0.4859	2,359		
	City of Lake Annette	General Revenue	759,657	0.1866	0.1866	1,418		
	Village of Riverview Estates	General Revenue	1,388,923	0.4700	0.4700	6,528		

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Cass	Cass County Public Library District	General Revenue	2,062,595,762	0.2545	0.2545	5,249,306		
	Central Cass County FPD	Ambulance	148,955,341	0.5361	0.5361	798,550	B	
		General Revenue	148,955,341	0.5386	0.5386	802,273		
		Debt Service	148,955,341	0.1762	0.1500	223,433		
	Garden City FPD	Ambulance	57,105,965	0.2836	0.2836	161,953		
		General Revenue	57,105,965	0.2079	0.2079	118,723		
		Debt Service	57,105,965	0.1986	0.1986	113,412		
	South Metropolitan FPD	Ambulance	561,458,917	0.3981	0.3416	1,917,944		
		Dispatch	561,458,917	0.0423	0.0363	203,810		
		General Revenue	561,458,917	0.6747	0.5787	3,249,163		
		Debt Service	561,458,917	0.3628	0.2819	1,582,753		
	West Peculiar FPD	Ambulance	162,945,212	0.2708	0.2708	441,256		
		Ambulance/EMS	162,945,212	0.2708	0.2708	441,256		
		Dispatch	162,945,212	0.0451	0.0451	73,488		
		General Revenue	162,945,212	0.6755	0.6755	1,100,695		
		Debt Service	162,945,212	0.1885	0.1885	307,152		
	Creighton FPD	Ambulance	13,811,068	0.2758	0.2758	38,091		
		General Revenue	13,811,068	0.2400	0.2400	33,147		
	Western Cass FPD	Dispatch	52,996,687	0.0438	0.0438	23,213		
		General Revenue	52,996,687	0.3717	0.3717	196,989		
	Dolan & West Dolan FPD	General Revenue	45,270,397	0.4701	0.4701	212,816		
		Debt Service	45,270,397	0.7257	0.5395	244,234		
	East Lynne-Gunn City FPD	General Revenue	25,990,432	0.2895	0.2895	75,242		
	Mount Pleasant FPD	General Revenue	124,922,581	0.2689	0.2689	335,917		
	Pleasant Hill FPD	Ambulance	243,410,296	0.2751	0.2751	669,622		
		General Revenue	243,410,296	0.5681	0.5681	1,382,814		
	Drexel Community FPD	General Revenue	34,663,274	0.3500	0.3500	121,321	A	
	Dikeland Sewer District	General Revenue	1,174,340	0.0000	0.0000	0		
	Hubach Hill Road/North Cass Parkway CID	General Revenue	72,670	0.1615	0.1615	117		2040
	Y Belton CID	General Revenue	980	0.8163	0.8163	8		2043
	Y Belton Two CID	General Revenue	180	1.5000	1.5000	3		2047
	Cass County R-V School District	Operating Funds-Schools	45,667,319	3.9022	3.9022	1,782,030	D	
		Debt Service	45,667,319	1.1223	0.7200	328,805		
	Strasburg C-3 School District	Operating Funds-Schools	17,766,230	3.9221	3.9221	696,809	D	
		Debt Service	17,766,230	2.8233	1.5527	275,856		
	Raymore-Peculiar R-II SD	Operating Funds-Schools	747,597,767	4.0022	3.9981	29,889,706	D	
		Debt Service	747,597,767	1.0332	1.0321	7,715,957		
	Sherwood Cass R-VIII SD	Operating Funds-Schools	74,444,704	4.0037	4.0037	2,980,543	D	
		Debt Service	74,444,704	0.9173	0.8550	636,502		
	East Lynne 40 School District	Operating Funds-Schools	19,617,452	4.5777	4.5754	897,577	D	
		Debt Service	19,617,452	0.3592	0.2400	47,082		
	Pleasant Hill R-III School District	Operating Funds-Schools	205,521,913	3.5953	3.5953	7,389,129	D	
		Debt Service	205,521,913	1.1889	1.0018	2,058,919		
	Harrisonville R-IX School District	Operating Funds-Schools	261,511,793	4.3699	4.3699	11,427,804	D	
		Debt Service	261,511,793	1.3573	1.1073	2,895,720		
	Drexel R-IV School District	Operating Funds-Schools	25,237,728	4.2854	4.2854	1,081,538	D	
		Debt Service	25,237,728	1.0762	1.0672	269,337		
	Midway R-I School District	Operating Funds-Schools	54,894,623	4.9243	4.9243	2,703,176	D	
		Debt Service	54,894,623	1.0682	0.8874	487,135		
	Belton 124 School District	Operating Funds-Schools	442,365,633	4.2402	4.2402	18,757,188	D	
		Debt Service	442,365,633	1.3531	1.1717	5,183,198		
	Cass County	Developmental Dis. Board	2,062,595,762	0.0454	0.0454	936,418		
		Road & Bridge	1,685,426,543	0.2137	0.2137	3,601,757		
Cedar	Cedar County Memorial Hospital	General Revenue	207,323,531	0.1523	0.1523	315,754		
	Bear Creek SRD Cedar County	Special Road & Bridge	7,714,894	0.3500	0.3500	27,002	A	2025
	Bethel SRD Cedar County	Special Road & Bridge	1,524,158	0.3500	0.3500	5,335	A	2025
	Caplinger Mills SRD Cedar County	Special Road & Bridge	4,261,334	0.3500	0.3500	14,915	A	2025
	Cedar Hall SRD Cedar County	Special Road & Bridge	1,529,259	0.3500	0.3500	5,352	A	2025
	Eldorado Springs SRD Cedar County	Special Road & Bridge	56,205,828	0.3500	0.3500	196,720	A	2025
	Independence SRD Cedar County	Special Road & Bridge	1,451,949	0.3500	0.3500	5,082	A	2025
	Jerico Springs SRD Cedar County	Special Road & Bridge	903,766	0.3500	0.3500	3,163	A	2025
	Koncord SRD Cedar County	Special Road & Bridge	5,603,040	0.3500	0.3500	19,611	A	2025
	Madison SRD Cedar County	Special Road & Bridge	2,140,265	0.3500	0.3500	7,491	A	2025
	Masters SRD Cedar County	Special Road & Bridge	3,021,994	0.3500	0.3500	10,577	A	2025
	Omer SRD Cedar County	Special Road & Bridge	1,295,994	0.3500	0.3500	4,536		2024
	Rowland SRD Cedar County	Special Road & Bridge	8,362,874	0.3500	0.3500	29,270	A	2025
	Dogwood SRD Cedar County	Special Road & Bridge	1,290,877	0.3500	0.3500	4,518		2022

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Cedar	City of El Dorado Springs	Band	35,698,512	0.1471	0.1471	52,513		
		General Revenue	35,698,512	0.6114	0.6114	218,261		
		Parks	35,698,512	0.2262	0.2262	80,750		
		Recreation	35,698,512	0.0993	0.0993	35,449		
	Village of Jerico Springs	General Revenue	850,302	0.4998	0.4998	4,250		
	City of Stockton	General Revenue	30,024,163	0.4551	0.4551	136,640		
	Village of Umber View Heights	General Revenue	944,555	0.2592	0.2592	2,448		
	Cedar County Library District	General Revenue	207,323,531	0.0812	0.0812	168,347		
	Cedar County Chapel Hills FPD	General Revenue	28,985,715	0.1938	0.1938	56,174		
	Caplinger Mills FPD	General Revenue	14,011,976	0.1908	0.1908	26,735		
	Korth Special Road Subdistrict	Special Road & Bridge	3,392,219	0.3500	0.3500	11,873	A	2025
	Stockton R-I School District	Operating Funds-Schools	115,251,718	2.8901	2.8737	3,311,989	D	
		Debt Service	115,251,718	0.7870	0.6472	745,909		
	El Dorado Springs R-II SD	Operating Funds-Schools	106,911,028	3.3258	3.3258	3,555,647	D	
		Debt Service	106,911,028	0.6046	0.5400	577,320		
	Cedar County	General Revenue	207,323,531	0.3248	0.3219	667,374		
		Road & Bridge	207,323,531	0.2435	0.2426	502,967		
		Senior Services	207,323,531	0.0497	0.0497	103,040		
Chariton	Chariton County Ambulance District	General Revenue	274,144,358	0.2600	0.2600	712,775		
	City of Brunswick	General Revenue	8,485,922	0.9309	0.9309	78,995		
	Village of Dalton	General Revenue	622,384	0.4625	0.4625	2,879		
	City of Keytesville	General Revenue	3,469,747	0.8858	0.8858	30,735		
		Parks & Recreation	3,469,747	0.1947	0.1947	6,756		
	City of Mendon	General Revenue	1,782,808	1.0000	1.0000	17,828		
	Village of Rothville	General Revenue	414,882	1.0000	1.0000	4,149		
	City of Salisbury	General Revenue	20,477,210	0.7099	0.7099	145,368		
		Library	20,477,210	0.0944	0.0944	19,330		
		Museum	20,477,210	0.1301	0.1301	26,641		
		Parks & Recreation	20,477,210	0.1701	0.1701	34,832		
	City of Sumner	General Revenue	1,190,111	0.9999	0.9999	11,900		
	City of Sumner	Streets	1,190,111	0.2500	0.2500	2,975	A	2024
	City of Triplett	General Revenue	347,780	1.0000	1.0000	3,478		
	Bee Branch Township Chariton County	Road & Bridge	6,914,215	0.4736	0.4736	32,746		
		Special Road & Bridge	6,914,215	0.3491	0.3491	24,138		2022
	Bowling Green Township Chariton County	Road & Bridge	13,514,791	0.2188	0.2188	29,570		
		Special Road & Bridge	13,514,791	0.3163	0.3163	42,747		2022
	Brunswick Township Chariton County	Road & Bridge	40,704,988	0.4621	0.4621	188,098		
		Special Road & Bridge	40,704,988	0.2344	0.2344	95,412		2024
	Chariton Township Chariton County	Road & Bridge	11,063,678	0.4622	0.4622	51,136		
		Special Road & Bridge	11,063,678	0.1633	0.1633	18,067		2024
	Clark Township Chariton County	Road & Bridge	9,309,628	0.4669	0.4669	43,467		
		Special Road & Bridge	9,309,628	0.3373	0.3373	31,401		2024
	Cockrell Township Chariton County	Road & Bridge	4,737,562	0.4449	0.4449	21,077		
		Special Road & Bridge	4,737,562	0.3457	0.3457	16,378		2022
	Cunningham Township Chariton County	Parks & Recreation	10,806,452	0.0490	0.0490	5,295		
		Road & Bridge	10,806,452	0.4212	0.4212	45,517		
		Special Road & Bridge	10,806,452	0.2552	0.2552	27,578		2024
	Keytesville Township Chariton County	Road & Bridge	35,998,813	0.3445	0.3445	124,016		
		Special Road & Bridge	35,998,813	0.3356	0.3356	120,812		2022
	Mendon Township Chariton County	Road & Bridge	12,175,436	0.4856	0.4856	59,124		
		Special Road & Bridge	12,175,436	0.3500	0.3500	42,614		2024
	Musselfork Township Chariton County	Road & Bridge	10,454,119	0.3110	0.3110	32,512		
		Special Road & Bridge	10,454,119	0.2084	0.2084	21,786		2024
	Salisbury Township Chariton County	Road & Bridge	75,734,246	0.5000	0.5000	378,671		
		Special Road & Bridge	75,734,246	0.1041	0.1041	78,839		2022
	Salt Creek Township Chariton County	Road & Bridge	7,110,725	0.4911	0.4911	34,921		
		Special Road & Bridge	7,110,725	0.3500	0.3500	24,888		2024
	Triplett Township Chariton County	Road & Bridge	19,041,168	0.5000	0.5000	95,206		
		Special Road & Bridge	19,041,168	0.3075	0.3075	58,552		2024
	Wayland Township Chariton County	Road & Bridge	5,171,501	0.4855	0.4855	25,108		
		Special Road & Bridge	5,171,501	0.2230	0.2230	11,532		2024
	Yellow Creek Township Chariton County	Road & Bridge	11,407,036	0.4242	0.4242	48,389		
		Special Road & Bridge	11,407,036	0.3436	0.3436	39,195		2022
	Keytesville FPD	General Revenue	49,519,657	0.1530	0.1530	75,765		
	Mendon Public FPD	General Revenue	23,498,197	0.2282	0.2282	53,623		
	Sumner Community FPD	General Revenue	9,624,158	0.2532	0.2532	24,368		
	Yellow Creek FPD	General Revenue	9,084,926	0.2593	0.2593	23,557		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Chariton	Chariton County Health Center	General Revenue	274,144,358	0.1000	0.1000	274,144		
	Northwestern R-I School District	Operating Funds-Schools	20,697,510	4.7806	3.9225	811,860	D	
		Debt Service	20,697,510	0.6470	0.3700	76,581		
	Brunswick R-II School District	Operating Funds-Schools	29,105,123	3.5140	3.5140	1,022,754	D	
		Debt Service	29,105,123	0.5323	0.5000	145,526		
	Keytesville R-III School District	Operating Funds-Schools	23,271,752	4.2455	4.2455	988,002	D	
	Salisbury R-IV School District	Operating Funds-Schools	65,984,466	4.6494	4.4697	2,949,308	D	
	Chariton County	Developmental Dis. Board	274,144,358	0.0800	0.0800	219,315		
		General Revenue	274,144,358	0.3247	0.1800	493,460		
		Senior Services	274,144,358	0.0500	0.0500	137,072		
		Township	274,144,358	0.1000	0.1000	274,144		
Christian	Christian County Ambulance District	General Revenue	1,487,558,795	0.1242	0.1242	1,847,548		
	Billings SRD Christian County	Road & Bridge	72,201,876	0.2111	0.2111	152,418		
		Special Road & Bridge	72,201,876	0.3500	0.3500	252,707	A	2025
	Garrison SRD Christian County	Road & Bridge	2,495,143	0.2341	0.2341	5,841		
	Ozark SRD Christian County	Road & Bridge	542,857,576	0.3500	0.3500	1,900,002	B	
	Selmore SRD Christian County	Road & Bridge	24,245,785	0.1738	0.1738	42,139		
	South Sparta SRD Christian County	Road & Bridge	12,840,957	0.1678	0.1678	21,547		
	Stoneshire SRD Christian County	Road & Bridge	4,557,941	0.1316	0.1316	5,998		
	City of Billings	General Revenue	13,267,643	0.5617	0.5617	74,524		
		Parks & Recreation	13,267,643	0.1632	0.1632	21,653		
	City of Clever	General Revenue	32,387,204	0.5830	0.5830	188,817		
	City of Nixa	General Revenue	342,395,667	0.2990	0.2990	1,023,763		
	City of Ozark	General Revenue	299,422,279	0.2193	0.2193	656,633		
		Parks & Recreation	299,422,279	0.0549	0.0549	164,383		
	City of Sparta	General Revenue	19,675,026	0.3503	0.3503	68,922		
	City of Fremont Hills	General Revenue	34,359,843	0.5887	0.5887	202,276		
	Village of Saddlebrooke	General Revenue	14,872,006	0.6270	0.6270	93,247		
		Debt Service	14,872,006	0.2835	0.2835	42,162		
	Christian County Library District	General Revenue	1,631,564,745	0.1875	0.1875	3,059,184		
	Ozark FPD	Fire	655,353,037	0.2229	0.2229	1,460,782		
		General Revenue	655,353,037	0.3662	0.3662	2,399,903		
		Debt Service	655,353,037	0.1950	0.1700	1,114,100		
	Nixa FPD	General Revenue	630,389,418	0.6121	0.6121	3,858,614		
		Debt Service	630,389,418	0.1387	0.0790	498,008		
	Billings FPD	General Revenue	78,768,893	0.3767	0.3767	296,722		
	Clever FPD	General Revenue	98,511,555	0.3682	0.3682	362,720		
	Highlandville Rural FPD	General Revenue	110,891,708	0.3778	0.3778	418,949		
	Sparta FPD	General Revenue	54,459,055	0.5538	0.5538	301,594		
	Chadwick Rural FPD	General Revenue	14,366,125	0.5096	0.5096	73,210		
	Christian County Health Department	General Revenue	1,631,564,745	0.0416	0.0416	678,731		
	Chadwick R-I School District	Operating Funds-Schools	18,073,519	3.4047	3.4047	615,349	D	
		Debt Service	18,073,519	1.0228	1.0050	181,639		
	Nixa Public School District	Operating Funds-Schools	642,295,240	3.4425	3.4425	22,111,014	D	
		Debt Service	642,295,240	1.5861	1.0666	6,850,721		
	Sparta R-III School District	Operating Funds-Schools	53,949,648	3.2249	3.2249	1,739,822	D	
		Debt Service	53,949,648	1.2608	0.8751	472,113		
	Billings R-IV School District	Operating Funds-Schools	47,210,421	3.0905	3.0905	1,459,038	D	
		Debt Service	47,210,421	1.2273	0.9500	448,499		
	Clever R-V School District	Operating Funds-Schools	98,366,940	3.4129	3.4094	3,353,722	D	
		Debt Service	98,366,940	1.2815	1.2300	1,209,913		
	Ozark R-VI School District	Operating Funds-Schools	616,211,655	3.1853	3.1853	19,628,190	BD	
		Debt Service	616,211,655	1.6515	0.9547	5,882,973		
	Spokane R-VII School District	Operating Funds-Schools	87,781,306	3.3142	3.3142	2,909,248	D	
		Debt Service	87,781,306	1.0387	0.7445	653,532		
	Christian County	Common Road District 1	160,965,239	0.0981	0.0981	157,907		
		Common Road District 2	322,221,620	0.0000	0.0000	0		
		Developmental Dis. Board	1,631,564,745	0.0749	0.0749	1,222,042		
		General Revenue	1,631,564,745	0.2125	0.0446	727,678		
		Senior Services	1,631,564,745	0.0469	0.0469	765,204		
Clark	Clark County Ambulance District	General Revenue	138,591,112	0.1504	0.1504	208,441		
	Clark County NHD	General Revenue	138,591,112	0.3486	0.3486	483,129		
	Wayland SRD Clark County	Road & Bridge	17,915,740	0.3266	0.3266	58,513		
	City of Alexandria	General Revenue	1,810,775	0.8990	0.8990	16,279		
	City of Kahoka	General Revenue	21,242,791	0.7942	0.7942	168,710		
		Library	21,242,791	0.2400	0.2400	50,983		
		Parks & Recreation	21,242,791	0.1500	0.1500	31,864		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Clark	Village of Luray	General Revenue	429,358	0.6000	0.6000	2,576		
	City of Wayland	General Revenue	5,776,133	0.7398	0.7398	42,732		
		Streets	5,776,133	0.2466	0.2466	14,244		
	City of Wyaconda	General Revenue	2,188,226	0.9985	0.9985	21,849		
	City of Revere	General Revenue	914,397	0.9840	0.9840	8,998		
	Clark County Library District	General Revenue	116,941,231	0.0979	0.0979	114,485		
	Alexandria FPD	General Revenue	12,700,367	0.2280	0.2280	28,957		
	Clark County Health Department	General Revenue	138,591,112	0.2500	0.2500	346,478		
	Clark County R-I School District	Operating Funds-Schools	112,285,450	2.8513	2.7500	3,087,850	E	
		Debt Service	112,285,450	1.2409	0.7500	842,141		
	Clark County	General Revenue	138,591,112	0.4964	0.3246	449,867		
		Road & Bridge	118,029,994	0.3500	0.3500	413,105		
		Senior Services	138,591,112	0.0500	0.0500	69,296		
		Special Road & Bridge	118,029,994	0.3537	0.3537	417,472		2023
Clay	Eastern Clay Ambulance District	General Revenue	41,044,274	0.2271	0.2271	93,212		
	New Liberty Hospital District	General Revenue	1,696,823,943	0.1352	0.1352	2,294,106		
	City of Avondale	General Revenue	5,350,145	0.4068	0.4068	21,764		
		Debt Service	5,350,145	0.0910	0.0910	4,869		
	Village of Birmingham	General Revenue	3,778,024	0.5000	0.5000	18,890		
	Village of Claycomo	General Revenue	98,114,212	0.3258	0.3258	319,656		
	City of Excelsior Springs	General Revenue	192,752,963	0.5925	0.5925	1,142,061		
		Hospital	192,752,963	0.1669	0.1669	321,705		
		Parks	192,752,963	0.1669	0.1669	321,705		
		Recreation	192,752,963	0.1669	0.1669	321,705		
	City of Glenaire	General Revenue	9,044,214	0.5448	0.5448	49,273		
	City of Holt	General Revenue	6,757,060	0.4328	0.4328	29,245		
	City of Kearney	General Revenue	240,627,136	0.5042	0.5042	1,213,242		
		Debt Service	240,627,136	0.7835	0.0500	120,314		
	City of Liberty	General Revenue	692,576,445	0.7538	0.7538	5,220,641		
		Parks & Recreation	692,576,445	0.1367	0.1367	946,752		
	City of Missouri City	General Revenue	2,723,104	0.8179	0.8179	22,272		
	City of Mosby	General Revenue	3,218,043	0.8502	0.8502	27,360		
	City of North Kansas City	General Revenue	359,563,741	0.3659	0.3659	1,315,644		
		Library	359,563,741	0.2430	0.2430	873,740		
		Parks & Recreation	359,563,741	0.1620	0.1620	582,493		
		Pension	359,563,741	0.1782	0.1782	640,743		
	Village of Oaks	Fire	3,044,966	0.3159	0.3159	9,619	A	2023
		General Revenue	3,044,966	0.5000	0.5000	15,225	A	2023
	Village of Oakview	Fire	7,284,374	0.1200	0.1200	8,741		
		General Revenue	7,284,374	0.3939	0.3939	28,693		
		General Revenue-Temp	7,284,374	0.2821	0.2821	20,549		2023
	Village of Oakwood	Fire	5,586,941	0.3000	0.3000	16,761	A	2023
		General Revenue	5,586,941	0.2356	0.2356	13,163		
	Village of Oakwood Park	General Revenue	3,198,997	0.4247	0.4247	13,586		
	City of Pleasant Valley	General Revenue	57,153,782	0.6024	0.6024	344,294		
	Village of Prathersville	General Revenue	3,420,289	0.2745	0.2745	9,389		
	City of Randolph	General Revenue	7,991,121	0.5000	0.5000	39,956		
	City of Smithville	General Revenue	237,485,177	0.4126	0.4126	979,864		
	Kearney Fire & Rescue Protection	Ambulance	453,724,203	0.2468	0.2468	1,119,791		
		Dispatch	453,724,203	0.0261	0.0261	118,422		
		General Revenue	453,724,203	0.5997	0.5997	2,720,984	B	
		Debt Service	453,724,203	0.0828	0.0828	375,684		
	Holt Community FPD	Ambulance	93,598,215	0.2754	0.2754	257,769		
		General Revenue	93,598,215	0.5596	0.5596	523,776		
		Debt Service	93,598,215	0.1550	0.1550	145,077		
	Fishing River FPD	General Revenue	74,546,150	0.2769	0.2769	206,418		
	Historic Downtown Liberty CID	General Revenue	4,368,210	0.4756	0.4756	20,775		2046
	Clay County Public Health Center	General Revenue	5,758,018,600	0.0857	0.0857	4,934,622		
	210 Highway TDD	General Revenue	41,828,491	0.0751	0.0729	30,493		
	Kearney R-I School District	Operating Funds-Schools	490,191,369	3.5976	3.5976	17,635,125	D	
		Debt Service	490,191,369	1.9926	1.1902	5,834,258		
	Smithville R-II School District	Operating Funds-Schools	347,038,448	3.0539	3.0539	10,598,207	D	
		Operating Funds-Temp	347,038,448	0.6960	0.6960	2,415,388		2041
		Debt Service	347,038,448	1.1993	1.0905	3,784,454		
	Excelsior Springs 40 SD	Operating Funds-Schools	284,132,061	3.9089	3.9089	11,106,438	D	
		Debt Service	284,132,061	1.4189	1.3173	3,742,872		
	Liberty 53 School District	Operating Funds-Schools	1,494,125,314	4.3800	4.3800	65,442,689	D	

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Clay	Liberty 53 School District	Debt Service	1,494,125,314	1.6295	1.5477	23,124,577		
	Missouri City 56 School District	Operating Funds-Schools	9,011,178	3.9843	3.7625	339,046		
	North Kansas City 74 SD	Operating Funds-Schools	2,955,134,361	4.5763	4.5763	135,235,814	BD	
		Debt Service	2,955,134,361	1.1511	1.1182	33,044,312		
	Clay County	Developmental Dis. Board	5,758,018,600	0.1028	0.1028	5,919,243		
		General Revenue	5,758,018,600	0.2295	0.0250	1,439,505		
		Mental Health	5,758,018,600	0.0857	0.0857	4,934,622		
		Parks & Recreation	5,758,018,600	0.0000	0.0000	0		
		Road & Bridge	5,758,018,600	0.0697	0.0697	4,013,339		
		Senior Services	5,758,018,600	0.0427	0.0427	2,458,674		
Clinton	Cameron Ambulance District	General Revenue	143,498,140	0.2068	0.0000	0		
	Tri-County Ambulance District	General Revenue	271,794,249	0.3500	0.2435	661,819	B	
	Cameron SRD Clinton County	Road & Bridge	80,254,532	0.2586	0.2586	207,538		
		Special Road & Bridge	80,254,532	0.3500	0.3500	280,891	A	2025
	Plattsburg SRD Clinton County	Road & Bridge	46,853,668	0.2702	0.2702	126,599		
		Special Road & Bridge	46,853,668	0.3411	0.3411	159,818		2022
	City of Cameron	Band	91,552,381	0.0922	0.0922	84,411		
		General Revenue	91,552,381	0.6658	0.6658	609,556		
		Library	91,552,381	0.1852	0.1852	169,555		
		Parks & Recreation	91,552,381	0.1621	0.1621	148,406		
	City of Gower	General Revenue	18,784,794	0.5747	0.5747	107,956		
	City of Lathrop	General Revenue	27,317,973	0.5618	0.5618	153,472		
		Parks & Recreation	27,317,973	0.1478	0.1478	40,376		
		Debt Service	27,317,973	0.4079	0.4079	111,430		
	City of Plattsburg	Cemetery	31,434,047	0.0200	0.0185	5,815		
		General Revenue	31,434,047	0.5680	0.5677	178,451		
		Lights	31,434,047	0.2500	0.1478	46,460		2024
		Parks	31,434,047	0.1375	0.1375	43,222		
		Police	31,434,047	0.2155	0.2154	67,709		
		Recreation	31,434,047	0.0477	0.0477	14,994		
	City of Trimble	General Revenue	8,955,021	0.3364	0.3364	30,125		
	Village of Turney	General Revenue	1,682,649	0.3917	0.3917	6,591		
	Gower FPD	General Revenue	59,723,278	0.2592	0.2592	154,803		
	Lathrop Fire & Rescue	General Revenue	80,720,867	0.3411	0.3411	275,339		
	Plattsburg FPD	General Revenue	78,985,698	0.4392	0.4392	346,905		
	Cameron FPD	General Revenue	65,445,749	0.2748	0.2748	179,845		
	Clinton County Health Department	General Revenue	374,219,549	0.0899	0.0899	336,423		
	Clinton County Extension District	General Revenue	374,219,549	0.0375	0.0375	140,332		
	Cameron R-I School District	Operating Funds-Schools	150,305,754	3.3465	3.3465	5,029,982	D	
		Debt Service	150,305,754	0.9932	0.9900	1,488,027		
	Lathrop R-II School District	Operating Funds-Schools	80,984,518	4.3753	4.3753	3,543,316	D	
		Debt Service	80,984,518	1.0872	0.9725	787,574		
	Clinton County R-III SD	Operating Funds-Schools	90,881,481	3.9134	3.9134	3,556,556	D	
		Debt Service	90,881,481	1.0326	1.0000	908,815		
	Clinton County	Common Road District	247,263,747	0.2697	0.2697	666,870		
		Developmental Dis. Board	374,219,549	0.0899	0.0899	336,423		
		General Revenue	374,219,549	0.3493	0.2414	903,366		
		Special Road & Bridge	247,263,747	0.3421	0.3421	845,889		2022
Cole	Village of Centertown	General Revenue	4,714,541	0.7258	0.7258	34,218		
	City of Jefferson City	Firemen Retirement	975,995,491	0.0982	0.0961	937,932		
		General Revenue	975,995,491	0.4698	0.4600	4,489,579		
	City of Lohman	General Revenue	2,452,565	0.3182	0.3182	7,804		
	City of Russellville	General Revenue	8,379,067	0.8225	0.8225	68,918		
	City of Taos	General Revenue	22,045,158	0.2788	0.2788	61,462		
	Jefferson City-Cole County PLD	General Revenue	1,609,145,580	0.2000	0.2000	3,218,291		
	Cole County FPD	General Revenue	231,221,087	0.5700	0.5700	1,317,960		
	Regional West FPD	General Revenue	227,266,906	0.2963	0.2963	673,392		
	Osage FPD	General Revenue	169,212,834	0.3000	0.3000	507,639		
	Russellville-Lohman FPD	General Revenue	61,094,576	0.5556	0.5556	339,441		
	Cole County R-I School District	Operating Funds-Schools	65,647,366	3.7248	3.5100	2,304,223	D	
		Debt Service	65,647,366	0.9872	0.9500	623,650		
	Cole County R-II School District	Operating Funds-Schools	135,356,758	3.0507	3.0500	4,128,381	D	
		Debt Service	135,356,758	1.3193	1.2100	1,637,817		
	Cole County R-V School District	Operating Funds-Schools	84,989,115	3.3869	3.3862	2,877,901	D	
		Debt Service	84,989,115	0.2782	0.2383	202,529		
	Jefferson City School District	Operating Funds-Schools	1,455,636,256	4.2142	3.8565	56,136,612		
		Debt Service	1,455,636,256	0.9766	0.9028	13,141,484		

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Cole	Cole County	Developmental Dis. Board	1,609,145,580	0.0927	0.0927	1,491,678		
		General Revenue	1,609,145,580	0.3457	0.0665	1,070,082		
		Road & Bridge	1,609,145,580	0.2779	0.2779	4,471,816		
Cooper	Cooper County NHD	General Revenue	54,078,150	0.1395	0.1395	75,439		
	City of Blackwater	General Revenue	2,208,025	0.9298	0.9298	20,530		
	City of Boonville	General Revenue	113,590,472	0.7035	0.7035	799,109		
	City of Bunceton	General Revenue	2,480,343	0.9509	0.9509	23,586		
	City of Otterville	General Revenue	3,870,033	0.8414	0.8414	32,562		
	City of Otterville	Debt Service	3,870,033	1.8327	1.8327	70,926		
	City of Pilot Grove	General Revenue	6,565,447	0.7490	0.7490	49,175		
	City of Prairie Home	General Revenue	2,946,408	0.9117	0.9117	26,862		
	Village of Wooldridge	General Revenue	302,681	0.6584	0.5856	1,772		
	Cooper County FPD	General Revenue	102,414,366	0.4665	0.4665	477,763		
		Debt Service	102,414,366	0.3600	0.3600	368,692		
	Otterville FPD	General Revenue	18,192,143	0.3948	0.3948	71,823	B	
	Prairie Home Rural FPD	General Revenue	16,721,407	0.2454	0.2454	41,034		
	Blackwater Volunteer Rural FPD	General Revenue	23,991,718	0.2402	0.2402	57,628		
	Pilot Grove Area FPD	General Revenue	28,628,832	0.2876	0.2876	82,337		
	Cooper County Public Health Center	General Revenue	305,764,925	0.1964	0.1964	600,522		
	Blackwater R-II School District	Operating Funds-Schools	13,200,989	3.8423	3.8423	507,222	D	
	Cooper County R-IV School District	Operating Funds-Schools	11,828,317	4.4437	4.4437	525,615	D	
	Prairie Home R-V School District	Operating Funds-Schools	18,557,819	4.3037	4.3037	798,673	D	
		Debt Service	18,557,819	0.6771	0.4664	86,554		
	Otterville R-VI School District	Operating Funds-Schools	20,413,286	3.5167	3.5167	717,874	D	
		Debt Service	20,413,286	0.6947	0.6700	136,769		
	Pilot Grove C-4 School District	Operating Funds-Schools	26,346,021	3.1317	3.0941	815,172	D	
		Operating Funds-Temp	26,346,021	0.6723	0.6723	177,124		2026
		Debt Service	26,346,021	1.0860	0.7173	188,980		
	Boonville R-I School District	Operating Funds-Schools	174,073,309	3.8650	3.8650	6,727,933	D	
		Debt Service	174,073,309	1.1153	1.0699	1,862,410		
	Cooper County	Developmental Dis. Board	305,764,925	0.1963	0.1963	600,217		
		General Revenue	305,764,925	0.4252	0.2227	680,938		
		Road & Bridge	305,764,925	0.3138	0.3138	959,490		
Crawford	North Crawford Ambulance District	General Revenue	255,894,671	0.2688	0.0918	234,911		
	Steelville Ambulance District	General Revenue	97,817,475	0.3164	0.1783	174,409		
	City of Bourbon	General Revenue	11,782,860	0.8274	0.8274	97,491		
		Parks & Recreation	11,782,860	0.0962	0.0962	11,335		
		Police	11,782,860	0.3924	0.3924	46,236		
	Village of Leasburg	General Revenue	2,289,909	0.4990	0.4990	11,427		
	City of Steelville	General Revenue	18,358,655	0.5585	0.5585	102,533		
	Crawford County Library District	General Revenue	373,265,123	0.1943	0.1943	725,254		
	Bourbon FPD	General Revenue	62,353,128	0.2636	0.1269	79,126		
	Steelville FPD	General Revenue	111,430,058	0.2938	0.2938	327,382		
	Cuba Community FPD	Fire	146,610,039	0.2931	0.2931	429,714		
	Crawford County R-I SD	Operating Funds-Schools	84,173,544	2.9871	2.9871	2,514,348	D	
		Debt Service	84,173,544	1.0044	0.9350	787,023		
	Crawford County R-II SD	Operating Funds-Schools	148,156,952	2.9517	2.7500	4,074,316	E	
		Debt Service	148,156,952	0.6351	0.5600	829,679		
	Steelville R-III School District	Operating Funds-Schools	80,916,520	3.0997	3.0997	2,508,169	D	
		Debt Service	80,916,520	0.9548	0.7700	623,057		
	Crawford County	Developmental Dis. Board	395,942,348	0.0931	0.0931	368,622		
		General Revenue	395,942,348	0.0000	0.0000	0		
		Road & Bridge	395,942,348	0.2027	0.2027	802,575		
		Senior Services	395,942,348	0.0464	0.0464	183,717		
Dade	Dade County NHD	General Revenue	102,177,822	0.2490	0.2490	254,423		
	Good Shepherd NHD	General Revenue	42,336,388	0.1549	0.1549	65,579		
	Village of Dadeville	General Revenue	1,796,424	0.4500	0.4500	8,084		
	City of Everton	General Revenue	1,856,478	1.0000	1.0000	18,565		
		Parks & Recreation	1,856,478	0.1000	0.1000	1,856		
	City of Greenfield	General Revenue	15,386,066	0.4712	0.4712	72,499		
		Parks & Recreation	15,386,066	0.0000	0.0000	0		
		Streets	15,386,066	0.1906	0.1906	29,326		
	Village of South Greenfield	General Revenue	1,073,559	0.4187	0.4187	4,495		
	City of Lockwood	General Revenue	8,595,441	0.5915	0.5915	50,842		
		Library	8,595,441	0.1873	0.1873	16,099		
		Parks & Recreation	8,595,441	0.1577	0.1577	13,555		
	Dade County Library District	General Revenue	136,110,966	0.0932	0.0932	126,855		

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Dade	Dadeville Rural FPD	General Revenue	14,401,751	0.1836	0.1836	26,442		
	Dade County R-IV Rural FPD	General Revenue	53,732,072	0.1889	0.1889	101,500		
	Lockwood FPD	General Revenue	47,801,068	0.1982	0.1982	94,742		
	Dade County Health Department	General Revenue	144,617,447	0.0923	0.0923	133,482		
	Lockwood R-I School District	Operating Funds-Schools	43,454,815	3.4800	3.4800	1,512,228	D	
		Debt Service	43,454,815	0.6969	0.6000	260,729		
	Dadeville R-II School District	Operating Funds-Schools	13,931,177	3.4427	3.4300	477,839	D	
		Debt Service	13,931,177	1.5432	0.9900	137,919		
	Everton R-III School District	Operating Funds-Schools	13,358,791	4.0721	4.0721	543,983	D	
		Debt Service	13,358,791	0.5582	0.5500	73,473		
	Greenfield R-IV School District	Operating Funds-Schools	46,025,326	3.5765	3.5714	1,643,748	D	
		Debt Service	46,025,326	0.9168	0.5858	269,616		
	Dade County	General Revenue	144,617,447	0.3422	0.2000	289,235		
		Road & Bridge	144,617,447	0.4979	0.4979	720,050		
Dallas	City of Buffalo	General Revenue	35,523,147	0.5916	0.5916	210,155		
	City of Urbana	General Revenue	3,927,284	0.7178	0.7178	28,190		
	Dallas County Library District	General Revenue	212,437,645	0.0926	0.0926	196,717		
	Southern Dallas County FPD	General Revenue	35,089,846	0.3760	0.3760	131,938		
	Elkland FPD	General Revenue	21,541,571	0.2737	0.2737	58,959		
	Dallas County Health Department	General Revenue	212,437,645	0.0931	0.0931	197,779		
	Dallas County R-I School District	Operating Funds-Schools	152,525,764	3.3342	3.3342	5,085,514	D	
		Operating Funds-Temp	152,525,764	0.4600	0.4600	701,619		2044
	Dallas County	General Revenue	212,437,645	0.3511	0.1524	323,755		
		Road & Bridge	212,437,645	0.2610	0.2610	554,462		
		Senior Services	212,437,645	0.0500	0.0500	106,219		
Daviess	Community Ambulance District	General Revenue	142,518,887	0.3499	0.3499	498,674		
	West Fork of Big Creek WSD	General Revenue	1,401,140	0.1520	0.1520	2,130		
	Jamesport SRD Daviess County	Road & Bridge	15,026,143	0.3959	0.3959	59,489		
		Special Road & Bridge	15,026,143	0.2500	0.2500	37,565		2024
	Lock Springs SRD Daviess County	Road & Bridge	5,800,641	0.3165	0.3165	18,359		
		Special Road & Bridge	5,800,641	0.3483	0.3483	20,204		2024
	Daviess County SRD 1	Road & Bridge	29,760,888	0.2123	0.2123	63,182		
		Special Road & Bridge	29,760,888	0.3500	0.3500	104,163		2023
	Village of Altamont	General Revenue	1,321,460	0.5548	0.5548	7,331		
	City of Coffey	General Revenue	535,382	1.0000	1.0000	5,354		
	City of Gallatin	Band	16,738,095	0.0200	0.0200	3,348		
		General Revenue	16,612,095	0.6438	0.6438	106,949		
		Parks & Recreation	16,738,095	0.2290	0.2290	38,330		
	City of Jamesport	General Revenue	4,465,403	0.7495	0.7495	33,468		
		Parks & Recreation	4,465,403	0.1775	0.1775	7,926		
	Village of Jameson	General Revenue	504,064	0.5000	0.5000	2,520		
		General Revenue-Temp	504,064	0.2000	0.2000	1,008	A	2025
	Village of Lock Springs	General Revenue	542,001	0.4006	0.4006	2,171		
	City of Pattonsburg	General Revenue	3,953,153	1.0000	1.0000	39,532		
	Village of Winston	General Revenue	1,672,665	0.4396	0.4396	7,353		
		Streets	1,672,665	0.3000	0.3000	5,018		2022
	Daviess County Library District	General Revenue	163,101,303	0.1853	0.1853	302,227		
	Benton Township Daviess County	General Revenue	8,180,330	0.1000	0.1000	8,180		
		Road & Bridge	8,180,330	0.5000	0.5000	40,902		
	Colfax Township Daviess County	General Revenue	8,833,219	0.0991	0.0991	8,754		
		Road & Bridge	8,833,219	0.4960	0.4960	43,813		
		Special Road & Bridge	8,833,219	0.2500	0.2500	22,083		2024
	Grand River Township Daviess County	General Revenue	6,785,393	0.1000	0.1000	6,785		
		Road & Bridge	6,785,393	0.5000	0.5000	33,927		
		Special Road & Bridge	6,785,393	0.3500	0.3500	23,749		2024
	Harrison Township Daviess County	General Revenue	5,226,692	0.0779	0.0779	4,072		
		Road & Bridge	5,226,689	0.3851	0.3851	20,128		
		Special Road & Bridge	5,226,689	0.3495	0.3495	18,267		2024
	Jackson Township Daviess County	General Revenue	14,953,892	0.0921	0.0921	13,773		
		Road & Bridge	9,152,333	0.5000	0.5000	45,762		
		Special Road & Bridge	9,152,333	0.3500	0.3500	32,033		2024
	Jamesport Township Daviess County	General Revenue	15,025,225	0.0938	0.0938	14,094		
	Jefferson Township Daviess County	General Revenue	7,384,426	0.0993	0.0993	7,333		
		Road & Bridge	7,384,426	0.4726	0.4726	34,899		
		Special Road & Bridge	7,384,426	0.3500	0.3500	25,845		2024
	Liberty Township Daviess County	General Revenue	37,382,964	0.0645	0.0645	24,112		
		Road & Bridge	7,622,075	0.4912	0.4912	37,440		

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Daviess	Lincoln Township Daviess County	General Revenue	5,613,703	0.0999	0.0999	5,608		
		Road & Bridge	5,613,703	0.4996	0.4996	28,046		
		Special Road & Bridge	5,613,703	0.3500	0.3500	19,648		2024
	Marion Township Daviess County	General Revenue	5,944,709	0.0822	0.0822	4,887		
		Road & Bridge	5,944,709	0.5000	0.5000	29,724		
		Special Road & Bridge	5,944,709	0.3500	0.3500	20,806		2024
	Monroe Township Daviess County	General Revenue	4,522,372	0.1000	0.1000	4,522		
		Road & Bridge	4,522,372	0.5000	0.5000	22,612		
		Special Road & Bridge	4,522,372	0.3500	0.3500	15,828		2024
	Salem Township Daviess County	General Revenue	8,392,918	0.1000	0.1000	8,393		
		Road & Bridge	8,392,918	0.5000	0.5000	41,965		
		Special Road & Bridge	8,392,918	0.3500	0.3500	29,375		2024
	Sheridan Township Daviess County	General Revenue	6,856,700	0.0990	0.0990	6,788		
		Road & Bridge	6,856,700	0.4601	0.4601	31,548		
		Special Road & Bridge	6,856,700	0.3500	0.3500	23,998		2024
	Union Township Daviess County	General Revenue	23,990,707	0.0525	0.0525	12,595		
		Road & Bridge	23,990,707	0.3997	0.3997	95,891		
	Washington Township Daviess County	General Revenue	4,009,282	0.1000	0.1000	4,009		
		Road & Bridge	4,009,282	0.5000	0.5000	20,046		
		Special Road & Bridge	4,009,282	0.3500	0.3500	14,032		2024
	K.A.W. FPD	General Revenue	38,484,509	0.4837	0.4837	186,150		
	Jameson FPD	General Revenue	7,843,557	0.3000	0.3000	23,531		
	Coffey FPD	General Revenue	6,195,360	0.3000	0.3000	18,586		
	Pattonsburg Rescue & FPD	General Revenue	17,757,298	0.3000	0.3000	53,272		
	Gallatin FPD	General Revenue	35,464,186	0.3000	0.3000	106,393		
	Daviess County Health Department	General Revenue	163,101,303	0.2428	0.2428	396,010		
	Pattonsburg R-II School District	Operating Funds-Schools	17,929,308	4.7069	4.7069	843,915	D	
		Debt Service	17,929,308	0.5639	0.5623	100,816		
	Winston R-VI School District	Operating Funds-Schools	29,505,841	3.0157	3.0157	889,808	D	
		Operating Funds-Temp	29,505,841	1.2400	1.2400	365,872		2035
	North Daviess R-III School District	Operating Funds-Schools	13,867,592	5.4500	5.3570	742,887	D	
	Gallatin R-V School District	Operating Funds-Schools	54,084,604	4.4791	4.4791	2,422,503	D	
	Tri-County R-VII School District	Operating Funds-Schools	26,026,982	4.3759	4.3759	1,138,915	D	
		Operating Funds-Temp	26,026,982	0.2500	0.2500	65,067		2023
	Daviess County	Developmental Dis. Board	163,101,303	0.0930	0.0930	151,684		
		General Revenue	163,101,303	0.2717	0.2717	443,146		
		Senior Services	163,101,303	0.0500	0.0500	81,551		
DeKalb	DeKalb-Clinton County Ambulance District 1	General Revenue	143,377,870	0.3000	0.3000	430,134		
	Grindstone-Lost-Muddy-Creek WSD	General Revenue	52,501,601	0.1266	0.1266	66,467		
	Village of Amity	General Revenue	425,734	0.4646	0.4646	1,978		
	City of Clarksdale	General Revenue	1,754,483	0.7647	0.7647	13,417		
		Lights	1,754,483	0.2390	0.2390	4,193		
		Streets	1,754,483	0.2629	0.2629	4,613		
	City of Maysville	General Revenue	11,187,375	0.8534	0.8534	95,473		
		Streets	11,187,375	0.5000	0.5000	55,937		2024
	City of Stewartsville	General Revenue	8,103,249	0.5354	0.5354	43,385		
		Lights	8,103,249	0.2752	0.2752	22,300		
		Streets	8,103,249	0.1781	0.1781	14,432		
	City of Union Star	General Revenue	2,709,338	0.5106	0.5106	13,834		
		Lights	2,709,338	0.2279	0.2279	6,175		
		Streets	2,709,338	0.3927	0.3927	10,640		
		Debt Service	2,709,338	0.5577	0.5577	15,110		
	Village of Weatherby	General Revenue	573,024	0.4464	0.4464	2,558		
		General Revenue-Temp	573,024	0.2944	0.2944	1,687		2023
	City of Osborn	General Revenue	4,462,286	0.7810	0.7810	34,850		
	Adams Township DeKalb County	General Revenue	10,378,328	0.1000	0.1000	10,378		
		Road & Bridge	10,378,328	0.4150	0.4150	43,070		
		Special Road & Bridge	10,378,328	0.1421	0.1421	14,748		2022
	Camden Township DeKalb County	General Revenue	30,552,281	0.1000	0.1000	30,552		
		Road & Bridge	30,552,281	0.3667	0.3667	112,035		
	Colfax Township DeKalb County	General Revenue	28,200,745	0.1000	0.1000	28,201		
		Road & Bridge	28,200,745	0.4633	0.4633	130,654		
		Special Road & Bridge	28,200,745	0.3500	0.3500	98,703		2023
	Dallas Township DeKalb County	General Revenue	6,671,930	0.0964	0.0964	6,432		
		Road & Bridge	6,671,930	0.4153	0.4153	27,709		
		Special Road & Bridge	6,671,930	0.3375	0.3375	22,518	A	2025
	Grand River Township DeKalb County	General Revenue	56,530,749	0.1000	0.1000	56,531		

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DeKalb	Grand River Township DeKalb County	Road & Bridge	56,530,749	0.4411	0.4411	249,357		
	Grant Township DeKalb County	General Revenue	7,975,982	0.0996	0.0996	7,944		
		Road & Bridge	7,975,982	0.4980	0.4980	39,720		
		Special Road & Bridge	7,975,982	0.3486	0.3486	27,804		2023
	Polk Township DeKalb County	General Revenue	38,507,632	0.1000	0.1000	38,508		
		Road & Bridge	38,507,632	0.4590	0.4590	176,750		
	Sherman Township DeKalb County	General Revenue	25,905,077	0.0623	0.0623	16,139		
		Road & Bridge	25,905,077	0.2538	0.2538	65,747		
		Special Road & Bridge	25,905,077	0.3500	0.3500	90,668		2023
	Washington Township DeKalb County	General Revenue	31,024,589	0.0761	0.0761	23,610		
		Road & Bridge	31,024,589	0.2875	0.2875	89,196		
	Osborn FPD	General Revenue	27,993,967	0.2153	0.2153	60,271		
	Stewartsville FPD	General Revenue	36,325,243	0.2287	0.2287	83,076		
	Central DeKalb County FPD	General Revenue	59,165,661	0.2603	0.2603	154,008		
	Clarksdale FPD	General Revenue	20,845,290	0.3148	0.3148	65,621		
	Union Star FPD	General Revenue	36,595,441	0.2705	0.2705	98,991		
	Osborn R-O School District	Operating Funds-Schools	21,884,816	4.8000	4.8000	1,050,471	D	
		Debt Service	21,884,816	0.4608	0.4600	100,670		
	Maysville R-I School District	Operating Funds-Schools	77,766,593	4.0577	4.0577	3,155,535	D	
	Union Star R-II School District	Operating Funds-Schools	30,069,980	5.1910	5.1410	1,545,898	D	
	Stewartsville C-2 School District	Operating Funds-Schools	22,327,352	3.8869	3.8869	867,842	D	
		Debt Service	22,327,352	0.5317	0.5015	111,972		
	DeKalb County	Developmental Dis. Board	235,789,446	0.0881	0.0881	207,731		
		General Revenue	235,789,446	0.3714	0.1232	290,493		
		Senior Services	235,789,446	0.0294	0.0294	69,322		
Dent	Salem Memorial Hospital District	General Revenue	291,942,497	0.2400	0.2400	700,662		
	City of Salem	General Revenue	52,999,625	0.6746	0.6746	357,535		
		Library	52,999,625	0.3000	0.3000	158,999		
	Dent County FPD	General Revenue	115,105,636	0.2377	0.2377	273,606		
	Dent County Health Center	General Revenue	194,819,992	0.0959	0.0959	186,832		
	Salem R-80 School District	Operating Funds-Schools	78,528,420	2.7500	2.7500	2,159,532	D	
		Debt Service	78,528,420	0.5073	0.4500	353,378		
	Oak Hill R-I School District	Operating Funds-Schools	18,133,991	3.0642	3.0610	555,081	D	
		Operating Funds-Temp	18,133,991	0.3690	0.3690	66,914		2026
	Green Forest R-II School District	Operating Funds-Schools	25,672,630	2.7500	2.7500	705,997	D	
	Dent-Phelps R-III School District	Operating Funds-Schools	41,495,866	2.8761	2.7500	1,141,136	D	
	North Wood R-IV School District	Operating Funds-Schools	24,284,130	3.3380	3.3380	810,604	D	
	Dent County	Developmental Dis. Board	194,819,992	0.1341	0.1341	261,254		
		General Revenue	194,819,992	0.3038	0.0000	0		
		Road & Bridge	194,819,992	0.2550	0.2550	496,791		
		Senior Services	194,819,992	0.0480	0.0480	93,514		
Douglas	Ava Ambulance District	General Revenue	128,413,842	0.1117	0.0000	0		
	Douglas County Library District	General Revenue	174,647,755	0.0795	0.0795	138,845		
	Douglas County Health Department	General Revenue	174,647,755	0.1945	0.1945	339,690		
	Skyline R-II School District	Operating Funds-Schools	12,792,433	3.2553	3.2553	416,432	D	
	Plainview R-VIII School District	Operating Funds-Schools	9,089,300	2.7500	2.7500	249,956	D	
	Ava R-I School District	Operating Funds-Schools	119,173,202	2.7500	2.7500	3,277,263	D	
	Douglas County	Developmental Dis. Board	174,647,755	0.0795	0.0795	138,845		
		General Revenue	174,647,755	0.2876	0.0950	165,915		
		Road & Bridge	174,647,755	0.2082	0.2082	363,617		
Dunklin	City of Arbyrd	General Revenue	3,020,993	1.0000	1.0000	30,210		
	City of Campbell	General Revenue	10,505,974	0.0000	0.0000	0		
	City of Cardwell	General Revenue	2,593,229	0.7375	0.7375	19,125		
		Streets	2,593,229	0.2000	0.2000	5,186		
	City of Clarkton	General Revenue	5,672,558	0.7729	0.7729	43,843		
	City of Holcomb	General Revenue	3,493,219	0.8216	0.8216	28,700		
	City of Hornersville	General Revenue	3,842,163	0.9814	0.9814	37,707		
	City of Kennett	General Revenue	96,582,755	0.0000	0.0000	0		
		Parks	96,582,755	0.0000	0.0000	0		
		Parks & Recreation	96,582,755	0.0000	0.0000	0		
	City of Malden	General Revenue	35,073,868	0.7733	0.7733	271,226		
	City of Senath	General Revenue	11,151,139	0.6557	0.6546	72,995		
		Health	11,151,139	0.1151	0.1149	12,813		
	Buffalo Township Dunklin County	General Revenue	10,180,650	0.1000	0.1000	10,181		
		Road & Bridge	10,180,650	0.3406	0.3406	34,675		
	Clay Township Dunklin County	General Revenue	25,345,837	0.0924	0.0924	23,420		
		Road & Bridge	25,345,837	0.3197	0.3197	81,031		

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Dunklin	Cotton Hill Township Dunklin County	General Revenue	56,107,999	0.0981	0.0981	55,042	
		Road & Bridge	56,107,999	0.3151	0.3151	176,796	
	Freeborn Township Dunklin County	General Revenue	14,772,934	0.0985	0.0985	14,551	
		Road & Bridge	14,772,934	0.2776	0.2776	41,010	
	Holcomb Township Dunklin County	General Revenue	14,440,916	0.0919	0.0919	13,271	
		Road & Bridge	14,440,916	0.2650	0.2650	38,268	
	Independence Township Dunklin County	General Revenue	126,758,232	0.1000	0.1000	126,758	
		Road & Bridge	126,758,232	0.2786	0.2786	353,148	
	Salem Township Dunklin County	General Revenue	32,775,397	0.1000	0.1000	32,775	
		Road & Bridge	32,775,397	0.3231	0.3231	105,897	
	Union Township Dunklin County	General Revenue	66,383,410	0.0971	0.0971	64,458	
		Road & Bridge	66,383,410	0.3907	0.3907	259,360	
	Dunklin County Health Department	General Revenue	346,765,375	0.1000	0.1000	346,765	
	Malden R-I School District	Operating Funds-Schools	55,027,605	2.9205	2.9030	1,597,451	D
		Debt Service	55,027,605	0.9322	0.8470	466,084	
	Campbell R-II School District	Operating Funds-Schools	55,235,091	3.1348	3.1348	1,731,510	D
		Debt Service	55,235,091	0.9403	0.9009	497,613	
	Holcomb R-III School District	Operating Funds-Schools	27,716,426	3.2697	3.2697	906,244	D
		Debt Service	27,716,426	0.8427	0.7405	205,240	
	Clarkton C-4 School District	Operating Funds-Schools	15,449,281	3.5464	3.5464	547,893	D
		Debt Service	15,449,281	0.7519	0.7000	108,145	
	Senath-Hornersville C-8 SD	Operating Funds-Schools	63,440,827	3.4755	3.4755	2,204,886	D
	Southland C-9 School District	Operating Funds-Schools	15,983,308	4.0303	4.0303	644,175	D
	Kennett 39 School District	Operating Funds-Schools	97,827,801	3.7162	3.7162	3,635,477	D
		Debt Service	97,827,801	1.5837	1.0300	1,007,626	
	Dunklin County	Ambulance	346,765,375	0.1452	0.1452	503,503	
		Developmental Dis. Board	346,765,375	0.1000	0.1000	346,765	
		General Revenue	346,765,375	0.0000	0.0000	0	
		Johnson Grass	346,765,375	0.0000	0.0000	0	
		Library	346,765,375	0.2500	0.2500	866,913	
Franklin	Gerald Ambulance District	General Revenue	155,311,857	0.2770	0.2056	319,321	
	Meramec Ambulance District	Dispatch	686,347,723	0.0280	0.0280	192,177	
		General Revenue	686,347,723	0.3910	0.3131	2,148,955	
	St. Clair Ambulance District	General Revenue	271,656,128	0.3250	0.2197	596,829	
	Union Ambulance District	General Revenue	454,128,394	0.1670	0.0122	55,404	
	Washington Area Ambulance District	General Revenue	608,449,964	0.1577	0.0000	0	
	New Haven Ambulance District	General Revenue	123,801,331	0.2779	0.2011	248,964	
	City of Berger	General Revenue	2,449,921	0.8204	0.8204	20,099	
	City of Gerald	General Revenue	21,483,607	0.6955	0.6955	149,418	
		Parks & Recreation	21,483,607	0.2127	0.2127	45,696	
	Village of Leslie	General Revenue	1,500,367	0.4333	0.4333	6,501	
	City of New Haven	General Revenue	47,396,410	0.7078	0.7078	335,472	
		Parks & Recreation	47,396,410	0.1737	0.1737	82,328	
		Debt Service	47,396,410	0.2824	0.2824	133,847	
	Village of Oak Grove	General Revenue	9,989,454	0.1557	0.1557	15,554	
	City of Pacific	General Revenue	162,542,772	0.4063	0.4063	660,411	
	Village of Parkway	General Revenue	9,538,222	0.2363	0.2363	22,539	
	City of St. Clair	General Revenue	71,659,278	0.5296	0.5296	379,508	
		Parks & Recreation	71,659,278	0.1653	0.1653	118,453	
	City of Sullivan	General Revenue	95,779,083	0.3988	0.3988	381,967	
	City of Union	General Revenue	239,957,483	0.5555	0.5555	1,332,964	
		Parks & Recreation	239,957,483	0.1337	0.1337	320,823	
	City of Washington	General Revenue	410,567,361	0.5641	0.5641	2,316,010	
	Village of Miramiguoa Park	General Revenue	1,150,374	0.4635	0.4635	5,332	
	Washington Public Library District	General Revenue	161,666,428	0.1909	0.1909	308,621	
	Scenic Regional Library District	General Revenue	3,295,159,520	0.1908	0.1908	6,287,164	
	Beaufort-Leslie FPD	General Revenue	75,886,690	0.4208	0.4208	319,331	
	Boles FPD	General Revenue	352,369,163	0.8751	0.8751	3,083,583	
		Debt Service	352,369,163	0.1626	0.1626	572,952	
	Pacific FPD	General Revenue	318,470,200	0.9396	0.9396	2,992,346	
		Joint Dispatch	318,470,200	0.0457	0.0457	145,541	
		Pension	318,470,200	0.0457	0.0457	145,541	
		Debt Service	318,470,200	0.0741	0.0700	222,929	
	St. Clair FPD	General Revenue	282,872,809	0.5619	0.5058	1,430,771	
	Sullivan FPD	General Revenue	250,398,234	0.3767	0.1132	283,451	
		Debt Service	250,398,234	0.1344	0.1344	336,535	
	Union FPD	General Revenue	441,362,545	0.5836	0.4252	1,876,674	

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Franklin	Gerald-Rosebud FPD	General Revenue	93,247,464	0.2371	0.2371	221,090	
	New Haven-Berger FPD	General Revenue	133,778,184	0.2335	0.2335	312,372	
	Washington Community FPD	General Revenue	214,893,991	0.2646	0.2646	568,610	
	Crestview Sewer District	General Revenue	1,265,263	0.4444	0.4444	5,623	
	St. Clair Sewer District	General Revenue	11,313,525	0.2905	0.2905	32,866	
	Sylvan Manor Sunset Acres SwrD	General Revenue	1,904,720	1.1583	1.1583	22,062	
	Calvey Creek Sewer District	General Revenue	22,800,630	0.3533	0.3533	80,555	
	East Central College	General Revenue	2,169,930,684	0.3482	0.3482	7,555,699	
		Debt Service	2,169,930,684	0.1589	0.0990	2,148,231	
	Franklin County R-II SD	Operating Funds-Schools	36,487,758	4.0316	4.0316	1,471,040	D
	Meramec Valley R-III SD	Operating Funds-Schools	453,689,155	3.3062	3.3062	14,999,871	E
		Debt Service	453,689,155	0.9251	0.8800	3,992,465	
	Union R-XI School District	Operating Funds-Schools	410,869,752	2.8574	2.7900	11,463,266	E
		Debt Service	410,869,752	1.1964	1.0500	4,314,132	
	Lonedell R-XIV School District	Operating Funds-Schools	48,552,214	3.3398	3.3398	1,621,547	D
		Debt Service	48,552,214	0.5988	0.5713	277,379	
	Spring Bluff R-XV School District	Operating Funds-Schools	35,044,510	3.3018	3.3018	1,157,100	BD
		Debt Service	35,044,510	0.7629	0.6882	241,176	
	Strain-Japan R-XVI School District	Operating Funds-Schools	15,144,860	3.7451	3.7451	567,190	D
		Debt Service	15,144,860	0.2191	0.1800	27,261	
	St. Clair R-XIII School District	Operating Funds-Schools	182,986,105	3.0818	3.0522	5,585,102	D
		Debt Service	182,986,105	0.6240	0.6200	1,134,514	
	Sullivan C-2 School District	Operating Funds-Schools	203,403,001	2.9722	2.9722	6,045,544	D
		Debt Service	203,403,001	1.2565	1.1065	2,250,654	
	New Haven School District	Operating Funds-Schools	46,671,556	3.8706	3.8706	1,806,469	D
		Debt Service	46,671,556	0.7522	0.7500	350,037	
	Washington School District	Operating Funds-Schools	955,411,847	3.5752	3.5752	34,157,884	D
		Debt Service	955,411,847	0.6635	0.4700	4,490,436	
	Franklin County	Developmental Dis. Board	2,421,469,043	0.0930	0.0930	2,251,966	
		General Revenue	2,421,469,043	0.2770	0.1111	2,690,252	
		Road & Bridge	2,421,469,043	0.2005	0.2005	4,855,045	
Gasconade	Owensville Ambulance District	General Revenue	114,045,704	0.3111	0.0762	86,903	
	Hermann Area Ambulance District	General Revenue	172,200,841	0.2785	0.1248	214,907	
	Hermann Area Hospital District	General Revenue	163,528,528	0.9620	0.9620	1,573,144	
	Gasconade Manor NHD	General Revenue	171,424,077	0.1194	0.1194	204,680	
	Morrison Levee District	General Revenue	59,410	0.9460	0.9460	562	
	Morrison SRD 4 Gasconade County	Road & Bridge	7,098,908	0.2461	0.2461	17,470	
	City of Bland	General Revenue	4,182,591	0.9124	0.9124	38,162	
		Parks & Recreation	4,182,591	0.2442	0.2442	10,214	
		Debt Service	4,182,591	1.1405	1.1405	47,702	
	City of Gasconade	General Revenue	1,816,034	0.6363	0.6363	11,555	
		Debt Service	1,816,034	1.8006	1.8006	32,700	
	City of Hermann	Band	47,363,717	0.0099	0.0099	4,689	
		General Revenue	47,363,717	0.3530	0.3530	167,194	
		Parks & Recreation	47,363,717	0.0091	0.0091	4,310	
	City of Morrison	General Revenue	1,609,402	0.5417	0.5417	8,718	
	City of Owensville	General Revenue	41,290,736	0.3406	0.3406	140,636	
		Debt Service	41,290,736	0.4637	0.4637	191,465	
	City of Rosebud	General Revenue	6,273,073	0.4029	0.4029	25,274	
	Bland FPD	General Revenue	29,601,020	0.2033	0.2033	60,179	
	Gasconade County Health Department	General Revenue	291,589,160	0.0921	0.0921	268,554	
	Gasconade County R-II SD	Operating Funds-Schools	199,573,867	3.2506	3.1800	6,346,449	E
		Debt Service	199,573,867	0.6886	0.6700	1,337,145	
	Gasconade County R-I SD	Operating Funds-Schools	150,191,334	3.3835	3.3835	5,081,724	D
		Debt Service	150,191,334	1.2275	0.9030	1,356,228	
	Gasconade County	Common Road District	283,810,983	0.2541	0.2541	721,164	
		Developmental Dis. Board	291,589,160	0.0921	0.0921	268,554	
		General Revenue	291,589,160	0.3470	0.1373	400,352	
		Mental Health	291,589,160	0.0762	0.0762	222,191	
Gentry	Grand River Regional AD	General Revenue	190,902,216	0.4444	0.4444	848,369	
	City of Albany	General Revenue	19,042,577	0.6820	0.6820	129,870	
		Health	19,042,577	0.1902	0.1902	36,219	
		Library	19,042,577	0.6098	0.6098	116,122	
		Parks & Recreation	19,042,577	0.3021	0.3021	57,528	
	Village of Darlington	General Revenue	405,852	0.4998	0.4998	2,028	
	Village of Gentry	General Revenue	385,813	0.4884	0.4884	1,884	
	City of King City	General Revenue	9,085,626	0.7353	0.7353	66,807	

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Gentry	City of King City	Health	9,085,626	0.1812	0.1812	16,463		
		Parks & Recreation	9,085,626	0.1812	0.1812	16,463		
		Police	9,085,626	0.1500	0.1500	13,628	A	2025
	City of McFall	General Revenue	541,245	0.7174	0.7174	3,883		
	City of Stanberry	General Revenue	14,544,864	0.6768	0.6768	98,440		
		Parks & Recreation	14,544,864	0.1700	0.1700	24,726		
		Streets	14,544,864	0.3993	0.3993	58,078		
	Gentry County Library District	General Revenue	96,774,844	0.3000	0.3000	290,325		
	Athens Township Gentry County	General Revenue	29,614,987	0.1000	0.1000	29,615		
		Road & Bridge	29,614,987	0.4066	0.4066	120,415		
		Special Road & Bridge	29,614,987	0.2499	0.2499	74,008		2023
		Special Road District	29,614,987	0.2000	0.2000	59,230		2024
	Bogle Township Gentry County	General Revenue	6,762,085	0.1000	0.1000	6,762		
		Gravel	6,762,085	0.3500	0.3500	23,667		2023
		Gravel & Maintenance	6,762,085	0.4500	0.4500	30,429	A	2025
		Road & Bridge	6,762,085	0.5000	0.5000	33,810		
		Special Road & Bridge	6,762,085	0.3200	0.3200	21,639		2023
	Cooper Township Gentry County	General Revenue	26,621,926	0.1000	0.1000	26,622		
		Road & Bridge	26,621,926	0.4987	0.4987	132,764		
		Special Road & Bridge	26,621,926	0.1500	0.1500	39,933		2023
	Howard Township Gentry County	General Revenue	2,698,496	0.1000	0.1000	2,698		
		Gravel	2,698,496	0.3500	0.3500	9,445		2023
		Road & Bridge	2,698,496	0.5000	0.5000	13,492		
		Special Road & Bridge	2,698,496	0.3500	0.3500	9,445		2023
	Huggins Township Gentry County	General Revenue	4,068,047	0.1000	0.1000	4,068		
		Road & Bridge	4,068,047	0.5000	0.5000	20,340		
		Special Road & Bridge	4,068,047	0.3300	0.3300	13,425		2023
	Jackson Township Gentry County	General Revenue	27,937,802	0.1000	0.1000	27,938		
		Road & Bridge	27,937,802	0.4868	0.4868	136,001		
		Special Road & Bridge	27,937,802	0.1200	0.1200	33,525		2023
		Special Road District	27,937,802	0.2500	0.2500	69,845		2022
	Miller Township Gentry County	General Revenue	12,069,413	0.1000	0.1000	12,069		
		Road & Bridge	12,069,413	0.5000	0.5000	60,347		
		Special Road & Bridge	12,069,413	0.3500	0.3500	42,243		2022
		Special Road District	12,069,413	0.3500	0.3500	42,243		2024
	Wilson Township Gentry County	General Revenue	6,046,706	0.1000	0.1000	6,047		
		Gravel	6,046,706	0.3000	0.3000	18,140	A	2023
		Gravel & Maintenance	6,046,706	0.3000	0.3000	18,140	A	2025
		Gravel & Maintenance 1	6,046,706	0.3500	0.3500	21,163		2023
		Road & Bridge	6,046,706	0.5000	0.5000	30,234		
		Special Road & Bridge	6,046,706	0.2900	0.2900	17,535		2024
	Albany Community FPD	Fire	46,413,349	0.1500	0.1500	69,620		
		General Revenue	46,413,349	0.1783	0.1783	82,755		
	Stanberry Rural FPD	General Revenue	35,025,062	0.4000	0.4000	140,100		
	McFall FPD	General Revenue	5,165,328	0.2988	0.2988	15,434		
	King City FPD	General Revenue	53,031,237	0.3000	0.3000	159,094		
	King City R-I School District	Operating Funds-Schools	53,275,778	4.3600	4.1141	2,191,819		
		Debt Service	53,275,778	0.7270	0.5100	271,706		
	Stanberry R-II School District	Operating Funds-Schools	34,045,034	5.4300	5.4300	1,848,645	D	
	Albany R-III School District	Operating Funds-Schools	44,223,842	4.4893	4.4893	1,985,341	D	
	Gentry County	General Revenue	115,817,421	0.3652	0.3652	422,965		
		General Revenue-Temp	115,817,421	0.1900	0.1900	220,053		2022
		Senior Services	115,817,421	0.0500	0.0500	57,909		
Greene	City of Ash Grove	General Revenue	17,439,960	0.5212	0.5212	90,897		
	City of Battlefield	General Revenue	80,953,522	0.3118	0.3118	252,413		
	City of Fair Grove	General Revenue	23,464,448	0.4909	0.4909	115,187		
		Debt Service	23,464,448	0.1034	0.1034	24,262		
	City of Republic	General Revenue	277,635,528	0.4326	0.4326	1,201,051		
		Lights	277,635,528	0.0666	0.0666	184,905		
		Parks & Recreation	277,635,528	0.1166	0.1166	323,723		
	City of Springfield	General Revenue	3,531,168,290	0.2667	0.2667	9,417,626		2025
		Health	3,531,168,290	0.1274	0.1274	4,498,708		
		Museum	3,531,168,290	0.0391	0.0391	1,380,687		
		Parks & Recreation	3,531,168,290	0.1868	0.1868	6,596,222		
	City of Strafford	General Revenue	42,231,112	0.3720	0.3720	157,100		
	City of Walnut Grove	General Revenue	7,102,226	0.6690	0.6690	47,514		
	City of Willard	General Revenue	62,679,129	0.3664	0.3664	229,656		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Greene	City of Willard	Parks & Recreation	62,679,129	0.1121	0.1121	70,263		
	Springfield-Greene County PLD	General Revenue	6,137,372,317	0.2405	0.2405	14,760,380		
	Battlefield FPD	General Revenue	736,282,180	0.5333	0.5333	3,926,593		
	Strafford FPD	General Revenue	248,324,625	0.6943	0.6943	1,724,118		
		Debt Service	248,324,625	0.3841	0.3000	744,974		
	Fair Grove FPD	General Revenue	97,942,151	0.8933	0.8933	874,917		
	Brookline FPD	General Revenue	191,761,348	0.7400	0.7400	1,419,034		
	Logan-Rogersville FPD	General Revenue	550,301,041	0.5861	0.5861	3,225,314		
	Willard FPD	General Revenue	213,002,719	0.7023	0.7023	1,495,918		
	Walnut Grove FPD	General Revenue	53,670,027	0.2808	0.2808	150,705		
	West Republic FPD	General Revenue	40,696,526	0.2510	0.2510	102,148		
	Ebenezer FPD	General Revenue	210,324,435	0.7752	0.7752	1,630,435		
		Debt Service	210,324,435	0.2795	0.2600	546,844		
	Bois D'Arc FPD	General Revenue	36,491,225	0.4119	0.4119	150,307		
	Ash Grove FPD	General Revenue	35,457,601	0.4750	0.4750	168,424		
	Ash Grove FPD	Debt Service	35,457,601	0.5186	0.3800	134,739		
	Convention & Entertainment CID	General Revenue	19,225,990	2.7231	2.7231	523,543		
		Debt Service	19,225,990	6.6674	0.8781	168,823		
	Southern Hills CID Greene County	General Revenue	16,854,180	0.2628	0.2628	44,293		2042
	Ozarks Technical Community College	General Revenue	9,106,413,260	0.0956	0.0956	8,705,731		
		General Revenue-Temp	9,106,413,260	0.0955	0.0955	8,696,625		2038
	Willard R-II School District	Operating Funds-Schools	510,788,179	2.9356	2.9356	14,994,698	D	
		Debt Service	510,788,179	1.8374	1.1928	6,092,681		
	Republic R-III School District	Operating Funds-Schools	559,692,142	3.1854	3.1854	17,828,433	D	
		Debt Service	559,692,142	1.1632	0.9400	5,261,106		
	Ash Grove R-IV School District	Operating Funds-Schools	77,071,196	2.9510	2.9510	2,274,371	D	
		Debt Service	77,071,196	0.6978	0.6978	537,803		
	Walnut Grove R-V School District	Operating Funds-Schools	28,058,697	3.7470	3.7470	1,051,359	D	
		Operating Funds-Temp	27,007,137	0.7900	0.7900	213,356		2040
	Strafford R-VI School District	Operating Funds-Schools	256,885,919	2.7500	2.7500	7,064,363	E	
		Debt Service	256,885,919	1.0081	0.7000	1,798,201		
	Logan-Rogersville R-VIII SD	Operating Funds-Schools	324,076,062	3.4778	3.4778	11,270,717	D	
		Debt Service	324,076,062	1.5601	0.9394	3,044,371		
	Springfield R-XII School District	Operating Funds-Schools	4,336,244,880	3.3467	3.3467	145,121,107	D	
		Debt Service	4,336,244,880	1.0496	0.7300	31,654,588		
	Fair Grove R-X School District	Operating Funds-Schools	95,059,812	2.8129	2.8129	2,673,937	D	
		Debt Service	95,059,812	1.2453	0.9000	855,538		
	Greene County	Developmental Dis. Board	6,137,372,317	0.0462	0.0462	2,835,466		
		General Revenue	6,137,372,317	0.2485	0.1040	6,382,867		
		Road & Bridge	6,137,372,317	0.2485	0.1040	6,382,867		
		Senior Services	6,137,372,317	0.0487	0.0487	2,988,900		
Grundy	Grundy County NHD	General Revenue	145,351,111	0.1500	0.1500	218,027		
	Spickard SRD Grundy County	Special Road & Bridge	3,028,802	0.3500	0.3500	10,601	A	2025
	Village of Brimson	General Revenue	393,624	0.2016	0.2000	787		
	City of Galt	General Revenue	996,029	1.0000	1.0000	9,960		
	City of Laredo	General Revenue	1,057,237	0.6983	0.6983	7,383		
		Streets	1,057,237	0.2993	0.2993	3,164		
	City of Spickard	General Revenue	2,321,379	1.0000	1.0000	23,214		
	City of Tindall	General Revenue	737,874	0.4500	0.4500	3,320		
	City of Trenton	General Revenue	59,596,980	1.0000	1.0000	595,970		
		Parks & Recreation	59,596,980	0.1843	0.1843	109,837		
	Jewett Norris-Grundy County PLD	General Revenue	145,351,111	0.2000	0.2000	290,702		
	Franklin Township Grundy County	General Revenue	7,909,897	0.0914	0.0914	7,230		
		Road & Bridge	4,881,095	0.4924	0.4924	24,035		
		Special Road & Bridge	4,881,095	0.3451	0.3451	16,845		2022
	Harrison Township Grundy County	General Revenue	2,964,378	0.1000	0.1000	2,964		
		Road & Bridge	2,964,378	0.5000	0.5000	14,822		
		Special Road & Bridge	2,964,378	0.3500	0.3500	10,375		2024
	Jackson Township Grundy County	General Revenue	5,616,951	0.0891	0.0891	5,005		
		Road & Bridge	5,616,951	0.3663	0.3663	20,575		
		Special Road & Bridge	5,616,951	0.3500	0.3500	19,659		2022
	Jefferson Township Grundy County	General Revenue	11,195,610	0.0849	0.0849	9,505		
		Road & Bridge	11,195,610	0.4308	0.4308	48,231		
		Special Road & Bridge	11,195,610	0.3476	0.3476	38,916		2022
	Liberty Township Grundy County	General Revenue	4,751,055	0.1000	0.1000	4,751		
		Road & Bridge	4,751,055	0.5000	0.5000	23,755		
		Special Road & Bridge	4,751,055	0.3500	0.3500	16,629		2024

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Grundy	Lincoln Township Grundy County	General Revenue	11,926,317	0.0887	0.0887	10,579		
		Road & Bridge	11,926,317	0.2691	0.2691	32,094		
		Special Road & Bridge	11,926,317	0.3500	0.3500	41,742		2024
	Madison Township Grundy County	General Revenue	8,534,728	0.1000	0.1000	8,535		
		Road & Bridge	8,534,728	0.5000	0.5000	42,674		
		Special Road & Bridge	8,534,728	0.3500	0.3500	29,872		2022
	Marion Township Grundy County	General Revenue	7,204,930	0.0885	0.0885	6,376		
		Road & Bridge	7,204,930	0.4419	0.4419	31,839		
		Special Road & Bridge	7,204,930	0.3500	0.3500	25,217		2022
		Debt Service	7,204,930	0.3557	0.3557	25,628		
	Myers Township Grundy County	General Revenue	1,935,936	0.1000	0.1000	1,936		
		Road & Bridge	1,935,936	0.5000	0.5000	9,680		
		Special Road & Bridge	1,935,936	0.3500	0.3500	6,776		2022
	Taylor Township Grundy County	General Revenue	2,159,813	0.1000	0.1000	2,160		
		Road & Bridge	2,159,813	0.5000	0.5000	10,799		
		Special Road & Bridge	2,159,813	0.3500	0.3500	7,559		2024
	Trenton Township Grundy County	General Revenue	73,067,449	0.0657	0.0657	48,005		
		Road & Bridge	73,067,449	0.2945	0.2945	215,184		
	Wilson Township Grundy County	General Revenue	6,177,875	0.0995	0.0995	6,147		
		Road & Bridge	6,177,875	0.4979	0.4979	30,760		
		Special Road & Bridge	6,177,875	0.3500	0.3500	21,623		2022
	Washington Township Grundy County	General Revenue	1,912,170	0.0991	0.0991	1,895		
		Road & Bridge	1,912,170	0.4955	0.4955	9,475		
		Special Road & Bridge	1,912,170	0.3500	0.3500	6,693		2023
	Grundy County Rural FPD	General Revenue	44,503,906	0.2685	0.2685	119,493		
	Laredo FPD	General Revenue	14,601,481	0.2688	0.2688	39,249		
	Spickard FPD	General Revenue	16,912,226	0.2989	0.2989	50,551		
	Galt FPD	General Revenue	14,203,436	0.3000	0.3000	42,610		
	Grundy County Health Department	General Revenue	145,351,111	0.3000	0.3000	436,053		
	North Central Missouri College	General Revenue	101,888,893	0.3990	0.3990	406,537		
	Grundy County R-V School District	Operating Funds-Schools	12,245,752	5.9207	5.9207	725,034	D	
	Spickard R-II School District	Operating Funds-Schools	5,893,478	4.8172	4.8172	283,901	D	
	Pleasant View R-VI School District	Operating Funds-Schools	8,838,566	4.9830	4.9830	440,426	D	
	Laredo R-VII School District	Operating Funds-Schools	6,572,696	5.9900	5.8500	384,503	D	
	Trenton R-IX School District	Operating Funds-Schools	84,388,047	3.5699	3.5698	3,012,485	D	
		Debt Service	84,388,047	1.0314	0.9000	759,492		
	Grundy County	Developmental Dis. Board	145,351,111	0.1000	0.1000	145,351		
		General Revenue	145,351,111	0.3965	0.2080	302,330		
		Senior Services	145,351,111	0.0500	0.0500	72,676		
Harrison	North Harrison County Ambulance District	General Revenue	43,621,797	0.4899	0.4899	213,703		
	Noel Adams Ambulance District	General Revenue	107,882,926	0.2686	0.0000	0		
	Harrison County Hospital District	General Revenue	143,193,296	0.4968	0.4968	711,384		
	Panther Creek Watershed Subdistrict	General Revenue	1,750,770	0.4000	0.4000	7,003		
	West Fork of Big Creek Subdistrict	General Revenue	16,404,360	0.3891	0.3891	63,829		
	East Fork of Big Creek Subdistrict	General Revenue	7,045,870	0.4000	0.4000	28,183		
	City of Bethany	General Revenue	40,565,029	0.5514	0.5514	223,676		
		Parks & Recreation	40,565,029	0.0000	0.0000	0		
		Streets	40,565,029	0.3119	0.3119	126,522		
	Village of Blythedale	General Revenue	980,217	1.0000	1.0000	9,802		
	City of Cainsville	Fire	2,317,065	0.0000	0.0000	0		
		General Revenue	2,317,065	0.5430	0.5430	12,582		
		General Revenue-Temp	2,317,065	0.2922	0.2922	6,770		2023
		Gravel	2,317,065	0.5430	0.5430	12,582		
	City of Gilman City	General Revenue	2,523,685	0.5223	0.5223	13,181		
		Parks & Recreation	2,523,685	0.0494	0.0494	1,247		
		Streets	2,523,685	0.1914	0.1914	4,830		
	Village of Mount Moriah	General Revenue	672,071	0.4944	0.4944	3,323		
	City of New Hampton	General Revenue	1,236,955	0.6800	0.6800	8,411		
		Lights	1,236,955	0.1500	0.1500	1,855		
		Streets	1,236,955	0.3000	0.3000	3,711		
	City of Ridgeway	General Revenue	2,289,856	1.0000	1.0000	22,899		
		Parks & Recreation	2,289,856	0.0500	0.0500	1,145		
	Adams Township Harrison County	General Revenue	3,597,492	0.1000	0.1000	3,597		
		Road & Bridge	3,597,492	0.5000	0.5000	17,987		
		Special Road & Bridge	3,597,492	0.3500	0.3500	12,591		2023
	Bethany Township Harrison County	General Revenue	50,313,457	0.0974	0.0974	49,005		
		Road & Bridge	50,313,457	0.3490	0.3490	175,594		

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Harrison	Butler Township Harrison County	General Revenue	2,942,947	0.0992	0.0992	2,919		
		Road & Bridge	2,942,947	0.4477	0.4477	13,176		
		Special Road & Bridge	2,942,947	0.3472	0.3472	10,218		2023
	Clay Township Harrison County	General Revenue	3,579,124	0.1000	0.1000	3,579		
		Road & Bridge	3,579,124	0.5000	0.5000	17,896		
		Special Road & Bridge	3,579,124	0.3500	0.3500	12,527		2023
	Colfax Township Harrison County	General Revenue	9,274,477	0.1000	0.1000	9,274		
		Road & Bridge	9,274,477	0.4878	0.4878	45,241		
		Special Road & Bridge	9,274,477	0.3500	0.3500	32,461		2023
	Cypress Township Harrison County	General Revenue	3,290,770	0.1000	0.1000	3,291		
		Road & Bridge	3,290,770	0.4629	0.4629	15,233		
		Special Road & Bridge	3,290,770	0.3500	0.3500	11,518		2023
	Dallas Township Harrison County	General Revenue	3,033,358	0.0984	0.0984	2,985		
		Road & Bridge	3,033,358	0.4284	0.4284	12,995		
		Special Road & Bridge	3,033,358	0.3500	0.3500	10,617		2023
	Fox Creek Township Harrison County	General Revenue	2,674,599	0.0979	0.0979	2,618		
		Road & Bridge	2,674,599	0.4665	0.4665	12,477		
		Special Road & Bridge	2,674,599	0.3500	0.3500	9,361		2023
	Grant Township Harrison County	General Revenue	5,019,805	0.1000	0.1000	5,020		
		Road & Bridge	5,019,805	0.5000	0.5000	25,099		
		Special Road & Bridge	5,019,805	0.3500	0.3500	17,569		2023
	Hamilton Township Harrison County	General Revenue	4,131,248	0.0988	0.0988	4,082		
		Road & Bridge	4,131,248	0.4939	0.4939	20,404		
		Special Road & Bridge	4,131,248	0.3500	0.3500	14,459		2023
	Jefferson Township Harrison County	General Revenue	6,191,820	0.1000	0.1000	6,192		
		Road & Bridge	6,191,820	0.4746	0.4746	29,386		
		Special Road & Bridge	6,191,820	0.3500	0.3500	21,671		2023
	Lincoln Township Harrison County	General Revenue	3,015,436	0.0996	0.0996	3,003		
		Road & Bridge	3,015,436	0.4981	0.4981	15,020		
		Special Road & Bridge	3,015,436	0.3500	0.3500	10,554		2023
	Madison Township Harrison County	General Revenue	6,565,565	0.0968	0.0968	6,355		
		Road & Bridge	6,565,565	0.4837	0.4837	31,758		
		Special Road & Bridge	6,565,565	0.3484	0.3484	22,874		2023
	Marion Township Harrison County	General Revenue	8,225,699	0.0938	0.0938	7,716		
		Road & Bridge	8,225,699	0.4317	0.4317	35,510		
		Special Road & Bridge	8,225,699	0.3500	0.3500	28,790		2023
	Sherman Township Harrison County	General Revenue	5,872,472	0.1000	0.1000	5,872		
		Road & Bridge	5,872,472	0.5000	0.5000	29,362		
		Special Road & Bridge	5,872,472	0.3500	0.3500	20,554		2023
	Sugar Creek Township Harrison County	General Revenue	5,926,184	0.0994	0.0994	5,891		
		Road & Bridge	5,926,184	0.3933	0.3933	23,308		
		Special Road & Bridge	5,926,184	0.3500	0.3500	20,742		2023
	Trail Creek Township Harrison County	General Revenue	4,410,687	0.1000	0.1000	4,411		
		Road & Bridge	4,410,687	0.5000	0.5000	22,053		
		Special Road & Bridge	4,410,687	0.3500	0.3500	15,437		2023
	Union Township Harrison County	General Revenue	6,258,978	0.0975	0.0975	6,103		
		Road & Bridge	6,258,978	0.4871	0.4871	30,487		
		Special Road & Bridge	6,258,978	0.3500	0.3500	21,906		2023
	Washington Township Harrison County	General Revenue	2,552,573	0.1000	0.1000	2,553		
		Road & Bridge	2,552,573	0.4997	0.4997	12,755		
		Special Road & Bridge	2,552,573	0.3500	0.3500	8,934		2023
	White Oak Township Harrison County	General Revenue	6,316,605	0.0964	0.0964	6,089		
		Road & Bridge	6,316,605	0.4522	0.4522	28,564		
		Special Road & Bridge	6,316,605	0.3500	0.3500	22,108		2023
	Ridgeway FPD	General Revenue	9,397,992	0.3000	0.3000	28,194		
	Gilman City FPD	General Revenue	15,477,209	0.3000	0.3000	46,432		
	New Hampton FPD	General Revenue	13,492,442	0.2968	0.2968	40,046		
	North Harrison County FPD	General Revenue	27,785,495	0.2893	0.2893	80,383		
	Cainsville FPD	General Revenue	12,148,456	0.2583	0.2583	31,379		
	Harrison County Health Department	General Revenue	143,193,296	0.2982	0.2982	427,002		
	Cainsville R-I School District	Operating Funds-Schools	7,333,781	6.0289	5.9800	438,560	D	
	South Harrison County R-II SD	Operating Funds-Schools	84,536,180	3.6700	3.6700	3,102,478	D	
	South Harrison County R-II SD	Operating Funds-Temp	84,536,180	0.6454	0.6454	545,597		2034
	North Harrison County R-III SD	Operating Funds-Schools	23,425,818	4.5000	4.5000	1,054,162	D	
	Gilman City R-IV School District	Operating Funds-Schools	14,089,280	5.0668	5.0668	713,876	D	
	Ridgeway R-V School District	Operating Funds-Schools	8,321,855	5.9480	5.9480	494,984	D	
	Harrison County	General Revenue	143,193,296	0.3757	0.3757	537,977		
		Senior Services	143,193,296	0.0496	0.0496	71,024		

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Henry	Windsor Ambulance District	General Revenue	67,363,932	0.5207	0.5207	350,764		
	Deerfield Creek SRD Henry County	Road & Bridge	9,468,881	0.1509	0.1509	14,289		
	Fields Creek SRD 1 Henry County	Road & Bridge	32,360,008	0.3385	0.3385	109,539		
	Honey Creek SRD 1 Henry County	Road & Bridge	3,955,757	0.3350	0.3350	13,252		
	Montrose SRD Henry County	Road & Bridge	5,495,293	0.2682	0.2682	14,738		
	Mt. Hope SRD Henry County	Road & Bridge	2,225,549	0.4190	0.4190	9,325		
		Special Road & Bridge	2,225,549	0.3364	0.3364	7,487		2023
	Osage SRD 1 Henry County	Road & Bridge	8,112,438	0.3054	0.3054	24,775		
	Shawnee SRD 1 Henry County	Road & Bridge	7,504,474	0.3566	0.3566	26,761		
	Wagner SRD Henry County	Road & Bridge	1,474,576	0.3652	0.3652	5,385		
	Windsor SRD Henry County	Road & Bridge	47,203,047	0.2286	0.2286	107,906		
	Clinton Country Club SRD Henry County	Road & Bridge	3,913,738	0.2154	0.2154	8,430		
		Special Road & Bridge	3,913,738	0.5590	0.4378	17,134	A	2025
	City of Blairstown	General Revenue	617,328	0.8444	0.8444	5,213		
		Parks & Recreation	617,328	0.2500	0.2500	1,543	A	2025
		Streets	617,328	0.5000	0.5000	3,087	A	2025
	Village of Brownington	General Revenue	527,969	0.8684	0.8684	4,585		
	City of Calhoun	Fire	2,937,591	0.2000	0.2000	5,875		2024
		General Revenue	2,937,591	0.5372	0.5372	15,781		
		Police	2,937,591	0.2500	0.2500	7,344		2024
	City of Clinton	General Revenue	170,448,679	0.4633	0.4633	789,689		
		Parks & Recreation	170,448,679	0.1297	0.1297	221,072		
	City of Deepwater	Cemetery	3,140,850	0.0828	0.0828	2,601		
		General Revenue	3,140,850	0.7119	0.7119	22,360		
		Lights	3,140,850	0.1242	0.1242	3,901		
	City of Montrose	General Revenue	4,607,109	0.7731	0.7705	35,498		
	City of Urich	General Revenue	5,336,688	0.7722	0.7722	41,210		
		Parks & Recreation	5,336,688	0.2382	0.2382	12,712		
	City of Windsor	General Revenue	31,347,605	0.5340	0.5340	167,396		
		Library	31,347,605	0.0000	0.0000	0		
		Parks	31,347,605	0.1981	0.1981	62,100		
		Pool	31,347,605	0.0991	0.0991	31,065		
		Recreation	31,347,605	0.0495	0.0495	15,517		
	Henry County Library District	General Revenue	453,018,667	0.1697	0.1697	768,773		
	Bear Creek Township Henry County	General Revenue	5,051,178	0.1637	0.1637	8,269		
		Road & Bridge	5,051,178	0.2866	0.2866	14,477		
		Special Road & Bridge	5,051,178	0.2452	0.2452	12,385	A	2025
	Bethlehem Township Henry County	General Revenue	17,401,663	0.1061	0.1061	18,463		
		Road & Bridge	17,401,663	0.2377	0.2377	41,364		
	Bogard Township Henry County	General Revenue	16,075,011	0.1418	0.1418	22,794		
		Road & Bridge	16,075,011	0.3000	0.3000	48,225		
		Special Road & Bridge	16,075,011	0.2500	0.2500	40,188		2024
	Clinton Township Henry County	General Revenue	148,901,026	0.0442	0.0442	65,814		
		Road & Bridge	148,901,026	0.0885	0.0885	131,777		
	Davis Township Henry County	General Revenue	10,242,301	0.1815	0.1815	18,590		
		Road & Bridge	10,242,301	0.4537	0.4537	46,469		
	Deepwater Township Henry County	General Revenue	11,900,273	0.1445	0.1445	17,196		
		Road & Bridge	2,826,022	0.2996	0.2996	8,467		
	Deer Creek Township Henry County	General Revenue	13,049,470	0.1256	0.1256	16,390		
		Road & Bridge	7,680,159	0.3808	0.3808	29,246		
		Special Road & Bridge	7,680,159	0.2000	0.2000	15,360		2024
	Fairview Township Henry County	General Revenue	10,921,581	0.1364	0.1364	14,897		
		Road & Bridge	10,921,581	0.2909	0.2909	31,771		
	Fields Creek Township Henry County	General Revenue	61,953,823	0.1476	0.1476	91,444		
		Road & Bridge	22,688,362	0.2853	0.2853	64,730		
	Honey Creek Township Henry County	General Revenue	6,227,944	0.1309	0.1309	8,152		
		Road & Bridge	2,272,186	0.1314	0.1314	2,986		
	Leesville Township Henry County	General Revenue	24,691,700	0.1180	0.1180	29,136		
		Road & Bridge	24,691,700	0.2362	0.2362	58,322		
	Osage Township Henry County	General Revenue	16,233,874	0.1236	0.1236	20,065		
		Road & Bridge	8,121,436	0.2913	0.2913	23,658		
	Shawnee Township Henry County	General Revenue	12,313,487	0.1375	0.1375	16,931		
		Road & Bridge	4,809,015	0.3726	0.3726	17,918		
	Springfield Township Henry County	General Revenue	6,852,298	0.1606	0.1606	11,005		
		Road & Bridge	6,852,298	0.4017	0.4017	27,526		
	Tebo Township Henry County	General Revenue	13,491,586	0.1437	0.1437	19,387		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Henry	Tebo Township Henry County	Road & Bridge	13,491,586	0.3130	0.3130	42,229		
		Special Road & Bridge	13,491,586	0.1563	0.1563	21,087		2023
	Walker Township Henry County	General Revenue	9,069,768	0.1563	0.1563	14,176		
		Road & Bridge	9,069,768	0.2384	0.2384	21,622		
	White Oak Township Henry County	General Revenue	11,612,605	0.1607	0.1607	18,661		
		Road & Bridge	11,612,605	0.3391	0.3391	39,378		
	Windsor Township Henry County	General Revenue	47,203,047	0.1201	0.1201	56,691		
	Big Creek Township Henry County	General Revenue	9,826,040	0.1750	0.1750	17,196		
		Road & Bridge	9,826,040	0.3036	0.3036	29,832		
	Tightwad FPD	General Revenue	24,662,380	0.2545	0.2545	62,766		
	Henry County Health Center	General Revenue	453,018,667	0.0847	0.0847	383,707		
	Henry County R-I School District	Operating Funds-Schools	62,349,810	2.7500	2.7500	1,714,620	D	
		Debt Service	62,349,810	0.5450	0.5000	311,749		
	Shawnee R-III School District	Operating Funds-Schools	13,460,619	3.5580	3.5580	478,929	D	
		Debt Service	13,460,619	0.6228	0.4584	61,703		
	Calhoun R-VIII School District	Operating Funds-Schools	16,380,624	3.4660	3.4660	567,752	D	
	Leesville R-IX School District	Operating Funds-Schools	24,240,432	2.9736	2.9736	720,813	D	
	Davis R-XII School District	Operating Funds-Schools	16,760,302	4.1262	4.1262	691,564	D	
	Montrose R-XIV School District	Operating Funds-Schools	15,212,192	3.8505	3.8505	585,745	D	
		Debt Service	15,212,192	0.7816	0.7816	118,898		
	Clinton School District	Operating Funds-Schools	235,058,421	3.0836	3.0836	7,248,261	D	
		Debt Service	235,058,421	0.9991	0.8268	1,943,463		
	Henry County	General Revenue	453,018,667	0.2158	0.0549	248,707		
		Senior Services	453,018,667	0.0423	0.0423	191,627		
Hickory	City of Cross Timbers	General Revenue	718,860	0.5609	0.5609	4,032		
	City of Hermitage	General Revenue	5,516,497	0.5433	0.5433	29,971		
	City of Weaubleau	General Revenue	2,963,679	0.4344	0.4344	12,874		
	City of Wheatland	General Revenue	4,647,821	0.3439	0.3439	15,984		
	Hickory County Library District	General Revenue	145,900,830	0.1349	0.1349	196,820		
	Hickory County Health Department	General Revenue	145,900,830	0.1571	0.1571	229,210		
	Hickory County R-I School District	Operating Funds-Schools	56,581,891	2.8780	2.8780	1,628,427	D	
		Debt Service	56,581,891	0.8403	0.8101	458,370		
	Wheatland R-II School District	Operating Funds-Schools	48,488,919	2.9234	2.9234	1,417,525	D	
		Debt Service	48,488,919	0.6908	0.4136	200,550		
	Weaubleau R-III School District	Operating Funds-Schools	29,594,907	2.7655	2.7655	818,447	D	
		Debt Service	29,594,907	1.1046	0.8900	263,395		
	Hermitage R-IV School District	Operating Funds-Schools	54,108,400	2.7500	2.7500	1,487,981	D	
		Debt Service	54,108,400	0.5238	0.5238	283,420		
	Hickory County	General Revenue	145,900,830	0.3277	0.2168	316,313		
		Road & Bridge	145,900,830	0.2507	0.2401	350,308		
Holt	Corning SRD Holt County	Special Road & Bridge	5,314,531	0.3500	0.3500	18,601		2024
	South Union Township Independent SRD	Special Road & Bridge	3,605,554	0.3500	0.3500	12,619	A	2025
	Village of Bigelow	General Revenue	571,449	0.7605	0.7605	4,346		
	Village of Corning	General Revenue	206,095	0.3478	0.0000	0		
		Lights	206,095	0.1784	0.0000	0		
	City of Craig	General Revenue	1,624,957	1.0000	1.0000	16,250		
		Motor Fuel	1,624,957	0.4000	0.4000	6,500		
	City of Forest City	General Revenue	3,403,835	1.0000	1.0000	34,038		
		Police	3,403,835	0.3000	0.3000	10,212		2025
	Village of Fortescue	General Revenue	440,389	0.6944	0.6944	3,058		
	City of Maitland	General Revenue	2,845,621	1.0000	1.0000	28,456		
		General Revenue-Temp	2,845,621	0.2400	0.2400	6,829		2024
		Health	2,845,621	0.1500	0.1500	4,268		
		Lights	2,845,621	0.3500	0.3500	9,960		
	City of Mound City	General Revenue	16,056,211	0.8009	0.8009	128,594		
		Health	16,056,211	0.1716	0.1716	27,552		
		Library	16,056,211	0.4080	0.4080	65,509		
		Lights	16,056,211	0.3000	0.3000	48,169	A	2025
		Parks & Recreation	16,056,211	0.2861	0.2861	45,937		
	City of Oregon	General Revenue	8,838,135	1.0000	1.0000	88,381		
		Health	8,838,135	0.1862	0.1862	16,457		
		Library	8,838,135	0.3895	0.3895	34,425		
	Village of Big Lake	General Revenue	6,611,062	0.3037	0.3037	20,078		
		Health	6,611,062	0.1347	0.1347	8,905		
		Pumping and Dredging	6,611,062	0.3500	0.3500	23,139		2024
	Mound City Rural FPD	General Revenue	55,205,689	0.1993	0.1993	110,025		
	Southern FPD of Holt County	General Revenue	53,003,661	0.2195	0.2195	116,343		

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Holt	Northwest Holt County FPD	General Revenue	31,611,180	0.3913	0.3913	123,695		
	Maitland Volunteer FPD	General Revenue	9,293,175	0.3000	0.3000	27,880		
	Craig R-III School District	Operating Funds-Schools	30,794,797	4.4708	4.4708	1,376,774	D	
	Mound City R-2 School District	Operating Funds-Schools	38,028,789	3.6852	3.6852	1,401,437	D	
		Operating Funds-Temp	38,028,789	0.4200	0.4200	159,721		2033
	South Holt County R-I SD	Operating Funds-Schools	38,290,148	3.4828	3.4828	1,333,569	D	
	Holt County	General Revenue	170,319,663	0.4034	0.4034	687,070		
		Johnson Grass	170,319,663	0.0369	0.0369	62,848		
		Road & Bridge	170,319,663	0.4084	0.4084	695,586		
		Senior Services	170,319,663	0.0463	0.0463	78,858		
Howard	Howard County Ambulance District	General Revenue	148,341,402	0.4900	0.4900	726,873	B	
	Moniteau Creek WSD	General Revenue	15,560,120	0.3200	0.3200	49,792		
	Armstrong SRD Howard County	Special Road & Bridge	10,764,419	0.3500	0.3500	37,675		2024
	Glasgow SRD 60 Howard County	Special Road & Bridge	28,393,562	0.3500	0.3500	99,377		2024
	City of Armstrong	General Revenue	2,004,280	0.8772	0.8772	17,582		
	City of Fayette	General Revenue	19,667,615	0.5787	0.5787	113,816		
	City of Franklin	General Revenue	575,327	0.9842	0.9842	5,662		
	City of New Franklin	General Revenue	8,233,142	0.6536	0.6536	53,812		
	City of Glasgow	General Revenue	13,888,295	0.5766	0.5766	80,080		
		Library	13,888,295	0.2500	0.2500	34,721		
		Parks & Recreation	13,888,295	0.2711	0.2711	37,651		
		Debt Service	13,888,295	0.0091	0.0091	1,264		
	Howard County Library District	General Revenue	135,177,152	0.1000	0.1000	135,177		
	Howard County FPD	General Revenue	85,506,724	0.5200	0.5200	444,635	B	
		Debt Service	85,506,724	0.1288	0.1288	110,133		
	Armstrong FPD	General Revenue	19,133,771	0.3000	0.3000	57,401		
	Glasgow Volunteer FPD	General Revenue	41,053,516	0.2695	0.2695	110,639		
	New Franklin R-I School District	Operating Funds-Schools	32,246,560	4.4266	4.4266	1,427,426	D	
		Debt Service	32,246,560	0.8887	0.8230	265,389		
	Fayette R-III School District	Operating Funds-Schools	62,510,193	4.2200	4.2200	2,637,930	D	
		Debt Service	62,510,193	0.7810	0.7762	485,204		
	Glasgow School District	Operating Funds-Schools	31,569,275	4.7745	4.7745	1,507,275	D	
	Howard County	Developmental Dis. Board	148,341,402	0.1000	0.1000	148,341		
		General Revenue	148,341,402	0.4126	0.2828	419,509		
		Road & Bridge	108,744,405	0.3083	0.3083	335,259		
Howell	South Howell Ambulance District	General Revenue	406,925,221	0.0000	0.0000	0		
	Willow Springs Ambulance District	General Revenue	106,084,664	0.2716	0.2716	288,126		
	Mountain View-Summersville AD	General Revenue	103,103,461	0.1873	0.1873	193,113		
	City of Mountain View	General Revenue	29,941,353	0.0000	0.0000	0		
		Library	29,941,353	0.0000	0.0000	0		
	City of West Plains	General Revenue	179,959,620	0.3106	0.3106	558,955		
		Library	179,959,620	0.1954	0.1954	351,641		
	City of Willow Springs	General Revenue	25,613,080	0.5122	0.5122	131,190		
		Library	25,613,080	0.1635	0.1635	41,877		
	Howell County Rural FPD 1	General Revenue	133,175,319	0.2599	0.2599	346,123		
	Pomona FPD	General Revenue	31,267,442	0.2948	0.2900	90,676		
	Brandsville FPD	General Revenue	13,676,395	0.2856	0.2856	39,060		
	Pumpkin Center FPD	General Revenue	5,333,070	0.2927	0.2927	15,610		
	Howell County Health Department	General Revenue	564,910,176	0.0935	0.0935	528,191		
	Howell Valley R-I School District	Operating Funds-Schools	29,045,520	3.9360	3.9360	1,143,232	D	
	Mountain View-Birch Tree R-III SD	Operating Funds-Schools	86,057,077	2.7771	2.7771	2,389,891	D	
		Operating Funds-Temp	86,057,077	0.8467	0.8467	728,645		2028
	Willow Springs R-IV School District	Operating Funds-Schools	95,656,702	2.7500	2.7500	2,630,559	D	
	Richards R-V School District	Operating Funds-Schools	50,760,000	2.7500	2.7500	1,395,900	E	
	West Plains R-VII School District	Operating Funds-Schools	186,072,533	3.7404	3.7404	6,959,857	D	
	Glenwood R-VIII School District	Operating Funds-Schools	36,481,890	3.0659	3.0659	1,118,498	D	
	Junction Hill C-12 School District	Operating Funds-Schools	22,789,650	3.3393	3.3393	761,015	D	
	Fairview R-XI School District	Operating Funds-Schools	60,559,607	3.6808	3.6800	2,228,594	D	
	Howell County	Developmental Dis. Board	564,910,176	0.0569	0.0569	321,434		
		General Revenue	569,534,316	0.2759	0.0000	0		
		Road & Bridge	569,534,316	0.2096	0.1775	1,010,923		
Iron	Iron County Ambulance District	General Revenue	240,970,158	0.1396	0.0649	156,390		
	Iron County SRD 1	Road & Bridge	240,970,158	0.2811	0.2811	677,367		
	City of Annapolis	General Revenue	20,312,400	0.4200	0.4200	85,312		
	City of Arcadia	General Revenue	5,828,419	0.4722	0.4722	27,522		
	Village of Des Arc	General Revenue	729,943	0.4497	0.4497	3,283		
	City of Ironton	General Revenue	15,933,204	0.5935	0.5935	94,564		

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Iron	City of Ironton	Parks & Recreation	15,933,204	0.1697	0.1697	27,039		
	City of Pilot Knob	General Revenue	7,549,466	0.4208	0.4208	31,768		
	City of Viburnum	General Revenue	10,319,536	0.9821	0.9821	101,348		
		Health	10,319,536	0.1964	0.1964	20,268		
		Parks & Recreation	10,319,536	0.2259	0.2259	23,312		
		Solid Waste Landfill	10,319,536	0.0982	0.0982	10,134		
	Iron County Library District	General Revenue	240,970,158	0.2000	0.2000	481,940		
	Quad County FPD	General Revenue	102,588,986	0.3535	0.3535	362,652		
	Southern Iron County FPD	General Revenue	46,754,804	0.2290	0.2290	107,069		
	Pilot Knob FPD	General Revenue	78,913,530	0.2881	0.2881	227,350		
	Iron County Health Department	General Revenue	240,970,158	0.0933	0.0933	224,825		
	South Iron County R-I SD	Operating Funds-Schools	42,423,415	3.9021	3.9021	1,655,404	D	
	Arcadia Valley R-II School District	Operating Funds-Schools	69,953,592	2.7500	2.7500	1,923,724	E	
		Debt Service	69,953,592	0.6377	0.6200	433,712		
	Belleview R-III School District	Operating Funds-Schools	12,882,270	3.3303	3.3303	429,018	D	
	Iron County C-4 School District	Operating Funds-Schools	93,991,189	3.4300	3.4300	3,223,898	D	
	Iron County	Developmental Dis. Board	240,970,158	0.0933	0.0933	224,825		
		General Revenue	240,970,158	0.3953	0.2484	598,570		
Jackson	PWSD 17 Jackson County	General Revenue	140,001,166	0.0464	0.0464	64,961		
	City of Blue Springs	General Revenue	1,190,599,172	0.4866	0.4866	5,793,456		
		Debt Service	1,190,599,172	0.1797	0.1500	1,785,899		
	City of Buckner	General Revenue	35,521,884	0.5067	0.5067	179,989		
	City of Grain Valley	General Revenue	302,338,803	0.4685	0.4685	1,416,457		
		Health	302,338,803	0.0412	0.0412	124,564		
		Parks & Recreation	302,338,803	0.1035	0.1035	312,921		
		Debt Service	302,338,803	0.9335	0.8362	2,528,157		
	City of Grandview	General Revenue	412,043,305	0.8096	0.8096	3,335,903		
		Parks & Recreation	412,043,305	0.0971	0.0971	400,094		
		Debt Service	412,043,305	0.4358	0.3800	1,565,765		
	City of Greenwood	Fire	119,396,216	0.4958	0.4958	591,966		2023
		General Revenue	119,396,216	0.3653	0.3653	436,154		
		Hydrant	119,396,216	0.0158	0.0158	18,865		2023
		Debt Service	119,396,216	0.2412	0.2412	287,984		
	City of Independence	General Revenue	1,405,819,942	0.4119	0.4119	5,790,572		
		Health & Recreation	1,405,819,942	0.1940	0.1940	2,727,291		
		Indep. Sq. Spec. Benefit	4,488,640	0.5878	0.5878	26,384		
	City of Kansas City	General Revenue	10,700,689,258	0.6040	0.6074	64,995,987	C	
		Health	10,700,689,258	0.4196	0.4220	45,156,909	C	
		Health-Temp	10,700,689,258	0.1846	0.1856	19,860,479	C	2022
		Museum	10,700,689,258	0.0167	0.0168	1,797,716	C	
		Debt Service	10,700,689,258	1.0217	0.4600	49,223,171		
	City of Lake Lotawana	General Revenue	144,093,989	0.3167	0.3167	456,346		
	City of Lake Tapawingo	General Revenue	24,230,725	0.7593	0.7593	183,984		
		Debt Service	24,230,725	1.7189	1.2500	302,884		
	City of Levasy	General Revenue	973,435	0.6239	0.6239	6,073		
	City of Lone Jack	General Revenue	37,737,103	0.5667	0.5667	213,856		
	City of Oak Grove	General Revenue	142,891,395	0.5410	0.5410	773,042		
		Debt Service	142,891,395	0.9061	0.2237	319,648		
	City of Raytown	General Revenue	396,104,640	0.3173	0.3173	1,256,840		
		Parks & Recreation	396,104,640	0.1584	0.1584	627,430		
	Village of Sibley	General Revenue	5,139,697	0.3572	0.3572	18,359		
	City of Sugar Creek	General Revenue	69,670,927	0.8584	0.8584	598,055		
		Health	69,670,927	0.1116	0.1116	77,753		
	City of Lee's Summit	General Revenue	2,693,053,427	0.9119	0.9119	24,557,954		
		Parks & Recreation	2,693,053,427	0.1383	0.1383	3,724,493		
		Debt Service	2,693,053,427	0.4007	0.3697	9,956,219		
	Village of River Bend	General Revenue	5,255,308	0.4040	0.4040	21,231		
	Mid Continent Library District	General Revenue	18,244,291,777	0.3468	0.3240	59,111,505		
	Kansas City Public Library District	General Revenue	4,580,742,893	0.5543	0.5543	25,391,058		
	Central Jackson County FPD	Ambulance	1,513,668,559	0.1263	0.1263	1,911,763		
		Dispatch	1,513,668,559	0.0165	0.0165	249,755		
		General Revenue	1,513,668,559	1.2471	1.0821	16,379,407		
		Debt Service	1,513,668,559	0.1971	0.1200	1,816,402		
	Lone Jack Community FPD	Ambulance	149,477,531	0.2382	0.2382	356,055		
		General Revenue	149,477,531	0.8735	0.8735	1,305,686	B	
	Raytown FPD	Ambulance	402,181,508	0.2942	0.2942	1,183,218		
		General Revenue	402,181,508	0.6795	0.6795	2,732,823		

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Jackson	Raytown FPD	Pension	402,181,508	0.0435	0.0435	174,949		
		Debt Service	402,181,508	0.2535	0.2500	1,005,454		
	Fort Osage FPD	Ambulance	237,651,565	0.5779	0.5779	1,373,388		
		Dispatch	237,651,565	0.0269	0.0269	63,928		
		General Revenue	237,651,565	0.7748	0.7748	1,841,324		
		Debt Service	237,651,565	0.2630	0.2630	625,024		
	Inter City FPD	Ambulance	12,880,501	0.3000	0.3000	38,642		
		Ambulance/EMS	12,880,501	0.4000	0.4000	51,522		
		General Revenue	12,880,501	0.6092	0.3236	41,681		
		Debt Service	12,880,501	0.3504	0.3504	45,133		
	Southern Jackson County FPD	Ambulance	390,350,919	0.3000	0.3000	1,171,053	B	
		General Revenue	390,350,919	0.7400	0.7400	2,888,597	B	
		Debt Service	390,350,919	0.1500	0.1500	585,526		
	Jackson County Health Department	General Revenue	14,140,886,042	0.2642	0.1647	23,290,039		
	Metropolitan Community College	General Revenue	21,333,521,154	0.2028	0.2028	43,264,381		
	Fort Osage R-I School District	Operating Funds-Schools	379,187,946	5.0882	5.0882	19,293,841	BD	
		Debt Service	379,187,946	2.2159	1.2818	4,860,431		
	Blue Springs R-IV School District	Operating Funds-Schools	1,920,168,983	4.9243	4.6411	89,116,963	C	
		Debt Service	1,920,168,983	2.2495	1.0875	20,881,838		
	Grain Valley R-V School District	Operating Funds-Schools	459,728,481	3.2271	3.2271	14,835,898	D	
		Debt Service	459,728,481	1.8262	1.7000	7,815,384		
	Oak Grove R-VI School District	Operating Funds-Schools	191,794,621	3.2912	3.2912	6,312,345	D	
		Debt Service	191,794,621	1.9122	1.8670	3,580,806		
	Lee's Summit R-VII School District	Operating Funds-Schools	2,708,798,997	4.3962	4.2389	114,823,281	E	
		Debt Service	2,708,798,997	1.0975	1.0700	28,984,149		
	Hickman Mills C-1 School District	Operating Funds-Schools	561,054,408	5.7667	5.7667	32,354,325	BD	
		Debt Service	561,054,408	1.1005	1.1000	6,171,598		
	Raytown C-2 School District	Operating Funds-Schools	820,335,844	5.0294	5.0294	41,257,971	D	
		Debt Service	820,335,844	1.3644	1.2906	10,587,254		
	Grandview C-4 School District	Operating Funds-Schools	661,023,110	4.9059	4.9059	32,429,133	D	
		Debt Service	661,023,110	1.5389	1.0500	6,940,743		
	Lone Jack C-6 School District	Operating Funds-Schools	89,072,838	3.4737	3.4737	3,094,123	BD	
		Debt Service	89,072,838	1.9676	1.8747	1,669,848		
	Independence 30 School District	Operating Funds-Schools	1,272,676,041	4.1190	4.1190	52,421,526	D	
		Debt Service	1,272,676,041	1.6082	1.3181	16,775,143		
	Kansas City 33 School District	Operating Funds-Schools	4,164,056,206	2.8540	2.5678	106,924,635		
		Article X, Section 11(g)	4,164,056,206	2.3921	2.3921	99,608,389	F	2022
	Center 58 School District	Operating Funds-Schools	569,570,467	4.6303	4.7815	27,234,012	DC	
		Debt Service	569,570,467	1.0834	0.9000	5,126,134		
	Jackson County	Developmental Dis. Board	14,140,886,042	0.0836	0.0836	11,821,781		
		General Revenue	14,140,886,042	0.2485	0.2455	34,715,875		
		Mental Health	14,140,886,042	0.1113	0.1113	15,738,806		
		Parks & Recreation	14,140,886,042	0.1330	0.1100	15,554,975		
		Road & Bridge	14,140,886,042	0.2471	0.0718	10,153,156		
Jasper	Carl Junction SRD Jasper County	Road & Bridge	86,976,917	0.2926	0.2926	254,494		
	Carthage SRD Jasper County	Road & Bridge	392,272,493	0.2348	0.2348	921,056		
	Joplin SRD Newton-Jasper County	Road & Bridge	1,476,197,182	0.2235	0.2235	3,299,301		
	City of Alba	General Revenue	4,797,494	0.6040	0.6040	28,977		
		Parks & Recreation	4,797,494	0.1592	0.1592	7,638		
	City of Asbury	General Revenue	2,324,731	0.5455	0.5455	12,681		
	Village of Avilla	General Revenue	1,053,551	0.1910	0.1910	2,012		
	City of Carl Junction	General Revenue	112,261,295	0.4662	0.4662	523,362		
		Debt Service	112,261,295	0.3436	0.3436	385,730		
	City of Carterville	General Revenue	12,262,576	0.6037	0.6037	74,029		
		Debt Service	12,262,576	0.6266	0.6266	76,837		
	City of Carthage	General Revenue	141,288,747	0.3335	0.3335	471,198		
		Health	141,288,747	0.0758	0.0758	107,097		
		Library	141,288,747	0.1665	0.1665	235,246		
		Parks & Recreation	141,288,747	0.1439	0.1439	203,315		
	City of Duenweg	General Revenue	12,650,470	0.7029	0.7029	88,920		
	City of Jasper	General Revenue	8,341,032	0.7839	0.7839	65,385		
	City of La Russell	General Revenue	1,052,424	0.0000	0.0000	0		
	City of Neck City	General Revenue	1,576,626	0.2519	0.2519	3,972		
	City of Oronogo	General Revenue	30,131,275	0.2596	0.2596	78,221		
		Streets	30,131,275	0.1239	0.1239	37,333		
	City of Purcell	General Revenue	3,640,606	0.2869	0.2869	10,445		
	Village of Reeds	General Revenue	1,127,301	0.1590	0.1590	1,792		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Jasper	City of Sarcoxie	General Revenue	12,767,062	0.5571	0.5571	71,125		
		Health	12,767,062	0.0000	0.0000	0		
		Parks & Recreation	12,767,062	0.1065	0.1065	13,597		
	City of Waco	General Revenue	763,889	0.2442	0.2442	1,865		
	City of Webb City	General Revenue	139,057,870	0.3710	0.3710	515,905		
		Library	139,057,870	0.2498	0.2498	347,367		
		Parks & Recreation	139,057,870	0.0841	0.0841	116,948		
	City of Joplin	Health	709,838,691	0.0582	0.0582	413,126		
		Library	674,416,291	0.2459	0.2459	1,658,390		
		Parks & Recreation	709,838,691	0.0582	0.0582	413,126		
		Solid Waste Landfill	573,802,991	0.0582	0.0582	333,953		
	Carthage FPD	General Revenue	190,300,447	0.2507	0.2500	475,751		
	Duenweg Volunteer FPD	General Revenue	134,969,446	0.5434	0.5434	733,424		
	Carl Junction FPD	General Revenue	266,033,142	0.4858	0.4858	1,292,389		
	Oronogo FPD	General Revenue	64,726,969	0.8649	0.8649	559,824		
	Central Jasper County FPD	General Revenue	40,113,039	0.2725	0.2725	109,308		
	Tri-Cities FPD	General Revenue	40,440,416	0.8796	0.8796	355,714	B	
	Asbury FPD	General Revenue	16,062,118	0.3000	0.3000	48,186		
	Jasper Volunteer FPD	General Revenue	51,687,901	0.2953	0.2953	152,634		
	Sarcoxie Rural FPD	General Revenue	44,074,922	0.2150	0.2150	94,761		
	Carl Junction R-I School District	Operating Funds-Schools	303,756,152	2.9465	2.9465	8,950,175	D	
		Debt Service	303,756,152	1.0746	1.0735	3,260,822		
	Avilla R-XIII School District	Operating Funds-Schools	28,255,394	3.4432	3.4432	972,890	D	
	Jasper County R-V School District	Operating Funds-Schools	55,856,192	3.3689	3.3689	1,881,739	D	
	Sarcoxie R-II School District	Operating Funds-Schools	44,696,977	3.3296	3.3000	1,475,000	D	
	Carthage R-IX School District	Operating Funds-Schools	368,023,445	2.7647	2.7647	10,174,744	D	
		Operating Funds-Temp	368,023,445	0.2860	0.2860	1,052,547		2024
		Debt Service	368,023,445	1.3077	0.8300	3,054,595		
	Webb City R-VII School District	Operating Funds-Schools	325,590,253	2.7500	2.7500	8,953,732	D	
		Debt Service	325,590,253	1.1210	0.6800	2,214,014		
	Joplin R-VIII School District	Operating Funds-Schools	1,117,687,276	3.1056	2.9100	32,524,700	D	
		Debt Service	1,117,687,276	0.9886	0.7500	8,382,655		
	Jasper County	Common Road District	556,951,268	0.2039	0.2039	1,135,624		
		Developmental Dis. Board	2,083,865,095	0.0845	0.0845	1,760,866		
		General Revenue	2,083,865,095	0.3102	0.0961	2,002,594		
		Mental Health	2,083,865,095	0.0845	0.0845	1,760,866		
Jefferson	Big River Ambulance District	General Revenue	373,256,329	0.3712	0.2672	997,341		
		Debt Service	373,256,329	0.4046	0.2800	1,045,118		
	Joachim-Plattin Ambulance District	General Revenue	1,052,651,760	0.3057	0.1287	1,354,763		
	North Jefferson Ambulance District	General Revenue	449,110,183	0.4509	0.2701	1,213,047		
		Pension	449,110,183	0.0455	0.0455	204,345		
		Debt Service	449,110,183	0.3636	0.2600	1,167,686		
	Valle Ambulance District	General Revenue	504,440,003	0.4092	0.2670	1,346,855		
	Rock Township Ambulance District	General Revenue	1,561,382,740	0.1929	0.1042	1,626,961		
		Debt Service	1,561,382,740	0.1410	0.1000	1,561,383		
	Festus SRD Jefferson County	Road & Bridge	639,175,616	0.1704	0.1704	1,089,155		
	Hillsboro SRD Jefferson County	Road & Bridge	33,268,590	0.1847	0.1847	61,447		
	City of Arnold	General Revenue	342,696,042	0.3630	0.3630	1,243,987		
	Village of Cedar Hill Lakes	General Revenue	2,599,812	0.4428	0.4428	11,512		
	City of Crystal City	General Revenue	89,493,706	0.4891	0.4891	437,714		
		Library	89,493,706	0.1291	0.1291	115,536		
		Parks & Recreation	89,493,706	0.1291	0.1291	115,536		
	City of De Soto	General Revenue	83,699,422	0.4212	0.4212	352,542		
		Library	83,699,422	0.3369	0.3369	281,983		
		Parks & Recreation	83,699,422	0.1075	0.1075	89,977		
	City of Festus	General Revenue	224,799,863	0.3267	0.3267	734,421		
		Health	224,799,863	0.0743	0.0743	167,026		
		Library	224,799,863	0.1023	0.1023	229,970		
		Parks & Recreation	224,799,863	0.1023	0.1023	229,970		
	City of Herculaneum	General Revenue	93,706,787	0.6740	0.6740	631,584		
	City of Hillsboro	General Revenue	51,046,218	0.4170	0.4170	212,863		
		Parks & Recreation	51,046,218	0.0747	0.0747	38,132		
	City of Kimmswick	General Revenue	3,125,407	0.0000	0.0000	0		
	City of Olympian Village	General Revenue	5,371,971	0.2290	0.2290	12,302		
		Streets	5,371,971	0.1190	0.1190	6,393		
	Village of Parkdale	General Revenue	2,086,663	0.1809	0.1809	3,775		
	City of Pevely	General Revenue	118,567,759	0.8534	0.8534	1,011,857		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Jefferson	Village of Scotsdale	General Revenue	3,874,947	0.3110	0.3110	12,051		
	City of Byrnes Mill	General Revenue	51,773,349	0.3701	0.3701	191,613		
	Northwest Library Subdistrict	General Revenue	766,556,767	0.2643	0.2643	2,026,010		
	Windsor-Fox Library Subdistrict	General Revenue	1,534,912,712	0.2604	0.2604	3,996,913		
	Antonia FPD	Dispatch	284,396,683	0.0241	0.0241	68,540		
		General Revenue	284,396,683	0.9128	0.8281	2,355,089		
		Pension	284,396,683	0.0403	0.0403	114,612		
	Cedar Hill FPD	General Revenue	218,577,171	1.2161	1.2161	2,658,117		
		Pension	218,577,171	0.0429	0.0429	93,770		
	Dunklin FPD	General Revenue	214,852,669	0.6141	0.6141	1,319,410		
		Pension	214,852,669	0.0460	0.0460	98,832		
	Goldman FPD	Dispatch	82,233,828	0.0425	0.0425	34,949		
		General Revenue	82,233,828	1.0589	1.0589	870,774		
	Hematite FPD	General Revenue	93,883,604	0.6887	0.6887	646,576		
	High Ridge FPD	Dispatch	532,181,092	0.0438	0.0438	233,095		
		General Revenue	532,181,092	0.9620	0.7587	4,037,658		
		Pension	532,181,092	0.0701	0.0701	373,059		
	Hillsboro FPD	General Revenue	177,667,487	0.5724	0.4722	838,946		
	Jefferson R-7 FPD	General Revenue	230,597,513	0.4816	0.4816	1,110,558		
	Rock Community FPD	Dispatch	956,309,199	0.0427	0.0427	408,344		
		General Revenue	956,309,199	1.2142	0.9758	9,331,665		
		Pension	956,309,199	0.0864	0.0864	826,251		
		Debt Service	956,309,199	0.0696	0.0696	665,591		
	De Soto Rural FPD	General Revenue	259,109,020	1.0475	1.0475	2,714,167		
	Mapaville FPD	General Revenue	71,488,575	0.9236	0.9236	660,268		
	Saline Valley FPD	Dispatch	338,785,918	0.0347	0.0347	117,559		
		General Revenue	338,785,918	1.3129	1.3129	4,447,920		
		Pension	338,785,918	0.0780	0.0780	264,253		
	Jefferson County Health Department	General Revenue	4,082,906,600	0.1003	0.1003	4,095,155		
	Jefferson College	General Revenue	3,973,324,972	0.3112	0.3112	12,364,987		
	Northwest R-I School District	Operating Funds-Schools	725,464,681	3.6995	3.6995	26,838,566	D	
		Debt Service	725,464,681	0.6340	0.5896	4,277,340		
	Grandview R-II School District	Operating Funds-Schools	69,922,589	3.3176	3.3094	2,314,018	D	
		Debt Service	69,922,589	1.3724	1.3683	956,751		
	Hillsboro R-III School District	Operating Funds-Schools	349,933,864	3.3892	3.3892	11,859,959	D	
		Debt Service	349,933,864	0.9043	0.7500	2,624,504		
	Dunklin R-V School District	Operating Funds-Schools	195,266,930	3.8713	3.8713	7,559,369	D	
		Debt Service	195,266,930	1.0082	0.9500	1,855,036		
	Festus R-VI School District	Operating Funds-Schools	341,304,357	4.0883	4.0883	13,953,546	D	
	Jefferson County R-VII SD	Operating Funds-Schools	223,070,093	3.7840	3.7840	8,440,972	D	
		Debt Service	223,070,093	0.8232	0.8127	1,812,891		
	Sunrise R-IX School District	Operating Funds-Schools	46,257,890	3.0040	3.0040	1,389,587	D	
		Debt Service	46,257,890	1.6222	1.6222	750,395		
	Windsor C-1 School District	Operating Funds-Schools	277,903,472	3.2408	3.2408	9,006,296	D	
		Debt Service	277,903,472	1.8109	1.5295	4,250,534		
	Fox C-6 School District	Operating Funds-Schools	1,203,250,025	3.8716	3.8716	46,585,028	D	
		Debt Service	1,203,250,025	0.4003	0.3901	4,693,878		
	Crystal City 47 School District	Operating Funds-Schools	68,059,621	4.7141	4.7141	3,208,399	D	
	De Soto 73 School District	Operating Funds-Schools	237,290,142	3.4226	3.4226	8,121,492	D	
		Debt Service	237,290,142	1.1407	0.9801	2,325,681		
	Jefferson County	Developmental Dis. Board	4,082,906,600	0.0857	0.0857	3,499,051		
		General Revenue	4,082,906,600	0.1714	0.0000	0		
		Mental Health	4,082,906,600	0.0857	0.0857	3,499,051		
		Parks & Recreation	4,082,906,600	0.0256	0.0256	1,045,224		
		Police	2,225,514,023	0.3221	0.3221	7,168,381		
		Road & Bridge	3,410,458,443	0.2258	0.2258	7,700,815		
Johnson	Johnson County Ambulance District	General Revenue	749,207,503	0.2890	0.2890	2,165,210		
	Western Missouri Medical Center	General Revenue	757,567,315	0.1497	0.1497	1,134,078		
	South Fork of Blackwater WSD	General Revenue	49,133,030	0.2851	0.2851	140,078		
	City of Centerview	General Revenue	1,661,188	0.8402	0.8402	13,957		
	City of Chilhowee	General Revenue	1,630,978	0.9981	0.9981	16,279		
	City of Holden	General Revenue	21,794,052	0.7179	0.7179	156,459		
		Debt Service	21,794,052	0.2985	0.2985	65,055		
	City of Kingsville	General Revenue	5,966,877	0.7410	0.7410	44,215		
	City of Knob Noster	Fire	27,539,923	0.3000	0.3000	82,620		2024
		General Revenue	27,539,923	0.6715	0.6715	184,931		
		Debt Service	27,539,923	0.2620	0.2620	72,155		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Johnson	City of Leeton	General Revenue	4,221,044	0.8880	0.8880	37,483		
	City of Warrensburg	General Revenue	249,049,946	0.3549	0.3549	883,878		
		Parks & Recreation	249,049,946	0.1928	0.1928	480,168		
		Debt Service	249,049,946	0.6060	0.5900	1,469,395		
	Trails Consolidated PLD	General Revenue	1,245,267,250	0.2562	0.2562	3,190,375		
	Johnson County FPD 2	General Revenue	163,109,434	0.3523	0.3523	574,635		
	Johnson County FPD	General Revenue	286,599,379	0.6049	0.6049	1,733,640		
		Debt Service	286,599,379	0.2284	0.1800	515,879		
	Johnson County Community Health	General Revenue	757,567,315	0.0963	0.0963	729,537		
	Kingsville R-I School District	Operating Funds-Schools	30,671,547	4.1126	4.0686	1,247,903	D	
		Debt Service	30,671,547	0.7974	0.7476	229,300		
	Holden R-III School District	Operating Funds-Schools	122,330,876	3.6817	3.6806	4,502,510	D	
		Debt Service	122,330,876	1.7145	0.9094	1,112,477		
	Chilhowee R-IV School District	Operating Funds-Schools	11,920,802	5.4329	5.4329	647,645	D	
	Johnson County R-VII SD	Operating Funds-Schools	50,259,314	3.7419	3.7419	1,880,653	D	
		Debt Service	50,259,314	1.0731	1.0599	532,698		
	Knob Noster R-VIII School District	Operating Funds-Schools	74,437,400	3.4499	3.4499	2,568,016	D	
	Leeton R-X School District	Operating Funds-Schools	20,092,462	3.9759	3.9759	798,856	D	
		Debt Service	20,092,462	1.0582	0.8600	172,795		
	Warrensburg R-VI School District	Operating Funds-Schools	338,485,059	4.4304	4.4304	14,996,242	D	
		Debt Service	338,485,059	1.2457	0.8200	2,775,577		
	Johnson County	Developmental Dis. Board	757,567,315	0.1156	0.1156	875,748		
		General Revenue	757,567,315	0.3192	0.1085	821,961		
		Road & Bridge	757,567,315	0.2363	0.2363	1,790,132		
Knox	Knox County Ambulance District	Dispatch	112,012,650	0.0260	0.0260	29,123		
		General Revenue	112,012,650	0.3031	0.3031	339,510		
	Knox County NHD	General Revenue	110,914,865	0.2620	0.2620	290,597		
	City of Baring	General Revenue	1,704,094	0.8831	0.8831	15,049		
	City of Edina	General Revenue	12,369,222	0.7500	0.7500	92,769		
		Lights	12,369,222	0.1500	0.1500	18,554		
	City of Hurdland	Fire	1,247,061	0.3233	0.3233	4,032		
		General Revenue	1,247,061	0.8744	0.8744	10,904		
	City of Knox City	General Revenue	1,620,862	0.9990	0.9990	16,192		
		Streets	1,620,862	0.5000	0.5000	8,104	A	2025
	Village of Newark	General Revenue	752,722	0.5595	0.5595	4,211		
	Village of Novelty	General Revenue	765,337	1.0000	1.0000	7,653		
		Streets	765,337	0.2500	0.2500	1,913		2023
	Knox County Library District	General Revenue	112,012,650	0.0866	0.0866	97,003		
	Knox County Health Department	General Revenue	112,012,650	0.2233	0.2233	250,124		
	Knox County R-I School District	Operating Funds-Schools	80,286,725	3.7000	3.7000	2,970,609	D	
		Debt Service	80,286,725	0.2008	0.2000	160,573		
	Knox County	General Revenue	112,012,650	0.3770	0.3100	347,239		
		Road & Bridge	112,012,650	0.2735	0.2735	306,355		
		Special Road & Bridge	112,012,650	0.3500	0.3500	392,044	A	2026
Laclede	Lebanon SRD 1 Laclede County	Road & Bridge	323,951,507	0.3307	0.3307	1,071,308		
		Special Road & Bridge	323,951,507	0.2000	0.2000	647,903	A	2025
	Phillipsburg SRD 3 Laclede County	Road & Bridge	22,630,640	0.2628	0.2628	59,473		
		Special Road & Bridge	22,630,640	0.2300	0.2300	52,050	A	2025
	Laclede County SRD	Road & Bridge	114,768,474	0.2417	0.2417	277,395		
	Conway SRD 2 Laclede County	Road & Bridge	15,504,101	0.2378	0.2378	36,869		
		Special Road & Bridge	15,504,101	0.3472	0.3472	53,830		2023
	City of Conway	General Revenue	5,767,468	0.0000	0.0000	0		
	City of Lebanon	General Revenue	243,789,028	0.2587	0.2587	630,682		
		Parks & Recreation	243,789,028	0.2587	0.0000	0		
	Village of Phillipsburg	General Revenue	1,796,856	0.4710	0.4710	8,463		
	Village of Evergreen	Buildings Maint.	1,519,530	0.3000	0.0000	0	A	2025
		Fire Equipment Maint.	1,519,530	0.3000	0.0000	0	A	2025
		Fire Truck Maint.	1,519,530	0.3000	0.0000	0	A	2025
		Police Vehicle Maint.	1,519,530	0.3000	0.0000	0	A	2025
	Lebanon-Laclede County PLD	General Revenue	528,210,190	0.1339	0.1339	707,273		
	Lebanon Rural FPD	General Revenue	144,556,801	0.3600	0.3600	520,404		
	Bennett Spring FPD	General Revenue	13,783,551	0.2937	0.2937	40,482		
	Competition Volunteer FPD	General Revenue	13,530,329	0.2988	0.2988	40,429		
	Nebo Falcon FPD	General Revenue	15,089,699	0.2990	0.2990	45,118		
	Lebanon SBD	General Revenue	3,942,230	0.6888	0.6888	27,154		
	Lebanon Marketplace CID	General Revenue	745,860	0.9916	0.9916	7,396		
	Laclede County Health Department	General Revenue	528,210,190	0.0987	0.0987	521,343		
	Laclede County R-I School District	Operating Funds-Schools	48,906,370	2.7500	2.7500	1,344,925	E	
		Debt Service	48,906,370	0.6080	0.4900	239,641		

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Laclede	Gasconade C-4 School District	Operating Funds-Schools	11,492,947	3.7413	3.7413	429,986	D	
	Lebanon R-III School District	Operating Funds-Schools	381,086,764	3.6358	3.6358	13,855,553	D	
		Debt Service	381,086,764	1.2361	0.8542	3,255,243		
	Laclede County C-5 School District	Operating Funds-Schools	39,637,627	3.3000	3.3000	1,308,042	D	
	Laclede County	Dev. Dis. Board-LEEP	528,210,190	0.0650	0.0650	343,337		
		Developmental Dis. Board	528,210,190	0.0671	0.0671	354,429		
		General Revenue	528,210,190	0.2988	0.0000	0		
Lafayette	Little Sni A Bar WSD	General Revenue	8,470,577	0.3938	0.3938	33,357		
	Tabo Creek Watershed Subdistrict	General Revenue	20,134,691	0.3812	0.3812	76,753		
	Wellington Napoleon WSD	General Revenue	5,353,685	0.4000	0.4000	21,415		
	Alma SRD Lafayette County	Special Road & Bridge	17,876,538	0.3000	0.3000	53,630		2024
	Corder SRD Lafayette County	Special Road & Bridge	14,739,349	0.3500	0.3500	51,588		2024
	Concordia SRD Lafayette County	Special Road & Bridge	60,391,142	0.3300	0.3300	199,291		2024
	Dover SRD Lafayette County	Special Road & Bridge	14,121,030	0.3500	0.3500	49,424		2023
	Higginsville SRD Lafayette County	Special Road & Bridge	74,898,130	0.3384	0.3384	253,455		2023
	Mayview SRD Lafayette County	Special Road & Bridge	18,260,030	0.3500	0.3500	63,910	A	2025
	Odessa SRD Lafayette County	Special Road & Bridge	132,778,205	0.3200	0.3200	424,890		2022
	Waverly SRD Lafayette County	Special Road & Bridge	23,549,413	0.2800	0.2800	65,938		2022
	Wellington Napoleon SRD Lafayette County	Special Road & Bridge	35,938,312	0.3500	0.3500	125,784	A	2025
	City of Alma	General Revenue	5,158,759	0.4954	0.4954	25,556		
		Streets	5,158,759	0.4000	0.4000	20,635		2024
	Village of Aullville	General Revenue	861,592	0.4696	0.4696	4,046		
	City of Bates City	General Revenue	6,436,231	0.3285	0.3285	21,143		
	City of Concordia	General Revenue	33,837,680	0.8897	0.8897	301,054		
	City of Corder	General Revenue	3,425,721	0.6127	0.6127	20,989		
		Parks & Recreation	3,425,721	0.1508	0.1508	5,166		
	Village of Dover	General Revenue	1,130,331	0.3000	0.3000	3,391		
	City of Higginsville	General Revenue	53,258,335	0.4345	0.4345	231,407		
		Library	40,597,115	0.1754	0.1754	71,207		
		Parks & Recreation	53,258,335	0.3587	0.3587	191,038		
	City of Lexington	General Revenue	47,243,061	0.5701	0.5701	269,333		
		Health	47,243,061	0.1545	0.1545	72,991		
		Parks & Recreation	47,243,061	0.2896	0.2896	136,816		
	City of Mayview	General Revenue	2,457,303	0.7087	0.7087	17,415		
	City of Napoleon	General Revenue	3,033,427	0.8732	0.8732	26,488		
	City of Odessa	General Revenue	64,452,676	0.5658	0.5658	364,673		
		Parks & Recreation	64,452,676	0.1493	0.1493	96,228		
	City of Waverly	General Revenue	9,344,888	0.5625	0.5625	52,565		
		Streets	9,344,888	0.2270	0.2270	21,213		
	City of Wellington	General Revenue	7,912,454	0.5009	0.5009	39,633		
	City of Lake Lafayette	General Revenue	2,003,230	1.0000	1.0000	20,032		
		Streets	1,589,893	0.3000	0.3000	4,770		2024
	Corder FPD	General Revenue	24,511,825	0.2918	0.2918	71,526		
	Sni Valley FPD	Dispatch	263,660,269	0.0257	0.0257	67,761		
		Fire & Ambulance	263,660,269	0.1289	0.1289	339,858		
		General Revenue	263,660,269	0.8179	0.8179	2,156,477		
		Debt Service	263,660,269	0.1910	0.1910	503,591		
	Concordia FPD	Ambulance	76,411,181	0.2965	0.2965	226,559		
		General Revenue	76,411,181	0.2890	0.2890	220,828		
	Alma FPD	General Revenue	23,426,395	0.3678	0.3678	86,162		
	Wellington-Napoleon FPD	Ambulance	38,629,373	0.3309	0.3309	127,825		
		General Revenue	38,629,373	0.2633	0.2633	101,711		
	Odessa Fire & Rescue Protection	Ambulance	128,325,177	0.3000	0.3000	384,976		
		General Revenue	128,325,177	0.5914	0.5914	758,915		
	Mayview FPD	General Revenue	15,895,598	0.3000	0.3000	47,687		
	Higginsville FPD	General Revenue	84,234,605	0.2659	0.2659	223,980		
		Debt Service	84,234,605	0.5290	0.3250	273,762		
	Waverly FPD	General Revenue	20,501,926	0.3000	0.3000	61,506	A	
	Wellington-Napoleon R-IX RRD	Parks & Recreation	34,303,270	0.1958	0.1958	67,166		
	Lafayette County Health Department	General Revenue	530,472,123	0.0721	0.0721	382,470		
	Concordia R-II School District	Operating Funds-Schools	57,897,826	4.0707	4.0707	2,356,847	D	
		Debt Service	57,897,826	0.4676	0.4613	267,083		
	Lafayette County C-1 SD	Operating Funds-Schools	89,038,704	3.4508	3.4508	3,072,548	D	
		Debt Service	89,038,704	1.2801	1.1131	991,090		
	Odessa R-VII School District	Operating Funds-Schools	164,553,635	3.5672	3.5562	5,851,856	D	
		Debt Service	164,553,635	1.5185	1.1623	1,912,607		
	Santa Fe R-X School District	Operating Funds-Schools	39,293,720	4.2896	4.2896	1,685,543	D	

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Lafayette	Santa Fe R-X School District	Debt Service	39,293,720	0.7273	0.7000	275,056		
	Wellington-Napoleon R-IX SD	Operating Funds-Schools	34,323,233	4.8373	4.8373	1,660,318	D	
		Debt Service	34,323,233	1.0357	0.8859	304,070		
	Lexington R-V School District	Operating Funds-Schools	65,239,993	4.0273	3.9953	2,606,533	D	
		Debt Service	65,239,993	1.6634	1.2127	791,165		
	Lafayette County	Common Road District	529,966	0.3500	0.3500	1,855		2023
		Common Road District 2-W	45,390,731	0.3300	0.3300	149,789		2024
		Common Road District I-E	21,688,727	0.3500	0.3500	75,911		2023
		Developmental Dis. Board	530,472,123	0.0633	0.0633	335,789		
		General Revenue	530,472,123	0.2886	0.1900	1,007,897		
		Noxious Weed	530,472,123	0.0117	0.0117	62,065		
		Road & Bridge	530,472,123	0.2128	0.2128	1,128,845		
Lawrence	Mt. Vernon Ambulance District	General Revenue	204,438,272	0.1394	0.1394	284,987		
	Lawrence County NHD	General Revenue	573,625,013	0.1054	0.1054	604,601		
	Aurora SRD Lawrence County	Special Road & Bridge	126,522,117	0.1700	0.1700	215,088		2024
	Buck Prairie SRD Lawrence County	Special Road & Bridge	47,955,179	0.3900	0.3900	187,025	A	2025
	Freistatt SRD Lawrence County	Special Road & Bridge	10,802,387	0.3500	0.3500	37,808		2022
	Green Benefit SRD Lawrence County	Special Road & Bridge	9,823,395	0.2200	0.2200	21,611		2024
	Midway Benefit SRD Lawrence County	Special Road & Bridge	4,018,944	0.2400	0.2400	9,645	A	2025
	Miller Benefit SRD Lawrence County	Special Road & Bridge	28,187,291	0.1900	0.1900	53,556	A	2025
	Mt. Pleasant Benefit SRD Lawrence County	Special Road & Bridge	6,603,443	0.2000	0.2000	13,207	A	2025
	Mt. Vernon Benefit SRD Lawrence County	Special Road & Bridge	125,958,185	0.1600	0.1600	201,533	A	2025
	Pierce Benefit SRD Lawrence County	Special Road & Bridge	35,112,825	0.1900	0.1900	66,714		2024
	Red Oak Benefit SRD Lawrence County	Special Road & Bridge	17,990,612	0.2000	0.2000	35,981	A	2025
	Verona Benefit SRD Lawrence County	Special Road & Bridge	38,313,751	0.1900	0.1900	72,796	A	2025
	Vineyard Benefit SRD Lawrence County	Special Road & Bridge	6,276,124	0.2200	0.2200	13,807		2024
	Monett SRD Lawrence County	Special Road & Bridge	53,226,818	0.2598	0.2598	138,283		2022
	City of Aurora	General Revenue	90,701,883	0.3630	0.3630	329,248		
	Village of Freistatt	General Revenue	1,434,415	0.2814	0.2814	4,036		
	City of Marionville	General Revenue	20,575,138	0.5875	0.5875	120,879		
	City of Miller	General Revenue	6,048,812	0.9797	0.9797	59,260		
	City of Pierce City	General Revenue	12,480,803	0.4512	0.4512	56,313		
		Parks & Recreation	12,480,803	0.1200	0.1200	14,977		
	City of Stotts City	General Revenue	1,640,370	0.4885	0.4885	8,013		
	City of Verona	General Revenue	10,414,157	0.9970	0.9970	103,829		
	Aurora Rural FPD	General Revenue	97,160,996	0.2865	0.2865	278,366		
	Pierce City FPD	General Revenue	51,907,643	0.2777	0.2777	144,148		
	Miller Rural FPD	General Revenue	36,554,282	0.1612	0.1612	58,926		
	Mt. Vernon FPD	General Revenue	121,482,992	0.2938	0.2938	356,917		
	Freistatt FPD	General Revenue	16,558,493	0.2871	0.2871	47,539		
	Stotts City FPD	General Revenue	13,565,923	0.1935	0.1935	26,250		
	Avilla FPD	General Revenue	26,101,357	0.2596	0.2596	67,759		
	Halltown FPD	General Revenue	34,701,414	0.3000	0.3000	104,104		
	Miller R-II School District	Operating Funds-Schools	71,549,623	3.3277	3.2730	2,341,819	D	
		Operating Funds-Temp	71,549,623	0.0000	0.0000	0		2026
		Debt Service	71,549,623	0.6823	0.6100	436,453		
	Pierce City R-VI School District	Operating Funds-Schools	49,492,215	2.7500	2.7500	1,361,036	E	
		Debt Service	49,492,215	0.8301	0.7900	390,988		
	Marionville R-IX School District	Operating Funds-Schools	48,201,865	2.9334	2.7500	1,325,551	E	
		Debt Service	48,201,865	1.0811	0.9800	472,378		
	Mt. Vernon R-V School District	Operating Funds-Schools	135,306,827	2.7553	2.7500	3,720,938	D	
		Debt Service	135,306,827	1.0095	0.9200	1,244,823		
	Aurora R-VIII School District	Operating Funds-Schools	135,993,696	2.3430	2.3430	3,186,332	E	
		Operating Funds-Temp	135,993,696	0.4070	0.4070	553,494		2024
		Debt Service	135,993,696	1.1142	1.0500	1,427,934		
	Verona R-VII School District	Operating Funds-Schools	32,612,186	3.1340	2.9427	959,679	D	
		Debt Service	32,612,186	1.6575	1.0073	328,503		
	Lawrence County	Common Road District 1	45,710,047	0.2000	0.2000	91,420	A	2025
		Common Road District 2	17,083,097	0.2100	0.2100	35,875	A	2025
		Developmental Dis. Board	573,625,013	0.0860	0.0860	493,318		
		General Revenue	573,625,013	0.2782	0.0953	546,665		
		Road & Bridge	573,625,013	0.0992	0.0992	569,036		
		Senior Services	573,625,013	0.0473	0.0473	271,325		
Lewis	Lewis County Ambulance District	General Revenue	169,359,830	0.2313	0.1142	193,409		
	Lewis County NHD	General Revenue	169,359,830	0.1377	0.1377	233,208		
	Buck & Doe Run Creeks WSD	General Revenue	5,129,970	0.4000	0.4000	20,520		
	Durgens Creek Watershed Subdistrict	General Revenue	3,569,120	0.3542	0.3542	12,642		

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Lewis	Troublesome Creek WSD	General Revenue	14,156,138	0.3406	0.3406	48,216		
	Grassy Creek Watershed Subdistrict	General Revenue	9,512,390	0.3809	0.3809	36,233		
	Canton SRD Lewis County	Road & Bridge	44,546,163	0.2857	0.2857	127,268		
	Dickerson SRD Lewis County	Road & Bridge	1,180,788	0.3325	0.3325	3,926		
	La Grange SRD Lewis County	Road & Bridge	21,940,952	0.3500	0.3500	76,793		
	City of Canton	General Revenue	27,677,753	0.6748	0.6748	186,769		
		Levee	27,677,753	0.1879	0.1879	52,006		
		Library	27,677,753	0.2348	0.2348	64,987		
		Parks & Recreation	27,677,753	0.1879	0.1879	52,006		
		Debt Service	27,677,753	0.5380	0.5380	148,906		
	City of Ewing	General Revenue	3,876,052	0.7251	0.7251	28,105		
	City of La Belle	General Revenue	5,575,105	0.7409	0.7409	41,306		
		Streets	5,575,105	0.1000	0.1000	5,575		2024
		Streets-Temp	5,575,105	0.3500	0.3500	19,513		2023
	City of La Grange	Cemetery	12,779,062	0.1422	0.1422	18,172		
		General Revenue	12,779,062	0.5184	0.5184	66,247		
		Streets	12,779,062	0.2858	0.2858	36,523		
	City of Lewistown	General Revenue	4,995,455	0.7007	0.7007	35,003		
	Village of Monticello	General Revenue	1,395,347	0.6307	0.6307	8,800		
	Lewis County Library District	General Revenue	141,656,516	0.0946	0.0946	134,007		
	Canton R-V FPD	General Revenue	67,819,359	0.2963	0.2963	200,949		
		Debt Service	67,819,359	0.0848	0.0848	57,511		
	Ewing-Maywood R-4 FPD	General Revenue	35,285,480	0.4230	0.4230	149,258		
	Western Lewis County FPD	General Revenue	40,965,537	0.3909	0.3909	160,134		
		Debt Service	40,965,537	0.0575	0.0575	23,555		
	Lewis Co Health Department & HHA	General Revenue	169,359,830	0.2353	0.2353	398,504		
	Canton R-V School District	Operating Funds-Schools	50,596,476	3.2814	3.2814	1,660,273	D	
		Debt Service	50,596,476	1.2406	0.5500	278,281		
	Lewis County C-1 School District	Operating Funds-Schools	96,302,826	4.3319	4.3319	4,171,742	D	
	Lewis County	Common Road District	95,537,904	0.2100	0.2100	200,630	A	2025
		General Revenue	169,359,830	0.3829	0.2571	435,424		
		Road & Bridge	95,537,904	0.2610	0.2610	249,354		
Lincoln	Lincoln County Ambulance District	General Revenue	1,145,038,765	0.2412	0.0887	1,015,649		
		Debt Service	1,145,038,765	0.1278	0.0800	916,031		
	Clarence Cannon Memorial WSD	General Revenue	13,930,917	0.1663	0.1663	23,167		
	City of Elsberry	Cemetery	19,639,729	0.1450	0.1450	28,478		
		General Revenue	19,639,729	0.4837	0.4837	94,997		
	City of Foley	General Revenue	1,045,211	0.8005	0.8005	8,367		
	City of Hawk Point	General Revenue	6,980,063	0.3083	0.3083	21,520		
	City of Moscow Mills	General Revenue	52,058,295	0.2318	0.2318	120,671		
		General Revenue & Water	52,058,295	0.4537	0.4537	236,188		
	City of Old Monroe	General Revenue	4,703,016	0.3715	0.3715	17,472		
	City of Silex	General Revenue	2,625,209	0.2633	0.2633	6,912		
		Debt Service	2,625,209	0.7719	0.7719	20,264		
	City of Troy	General Revenue	267,495,075	0.1648	0.1648	440,832		
	City of Winfield	General Revenue	17,815,511	0.3210	0.3210	57,188		
	Village of Truxton	General Revenue	494,164	0.4394	0.4394	2,171		
	Village of Chain of Rocks	General Revenue	1,509,331	0.3856	0.3856	5,820		
	Village of Fountain 'N Lakes	General Revenue	567,306	0.4487	0.4487	2,546		
	Winfield-Foley FPD	General Revenue	151,040,812	0.2181	0.2181	329,420		
		Debt Service	151,040,812	0.2476	0.2100	317,186		
	Lincoln County FPD	General Revenue	706,803,266	0.4569	0.4052	2,863,967		
		Debt Service	706,803,266	0.1903	0.1200	848,164		
	Elsberry FPD	General Revenue	70,344,954	0.2640	0.2640	185,711		
	Northwest FPD Lincoln County	General Revenue	58,563,692	0.2631	0.2631	154,081		
	Hawk Point FPD	General Revenue	65,503,013	0.3928	0.3928	257,296		
	Old Monroe FPD	General Revenue	58,356,441	0.2482	0.2482	144,841		
	Lincoln County Health Department	General Revenue	1,145,038,765	0.1682	0.1682	1,925,955		
	Silex R-I School District	Operating Funds-Schools	48,514,196	3.0396	3.0396	1,474,638	D	
		Debt Service	48,514,196	0.9665	0.9629	467,143		
	Elsberry R-II School District	Operating Funds-Schools	66,570,644	3.4578	3.3760	2,247,425	D	
		Debt Service	66,570,644	0.9821	0.9300	619,107		
	Troy R-III School District	Operating Funds-Schools	761,301,050	3.3869	3.3869	25,784,505	D	
		Debt Service	761,301,050	1.4104	1.3750	10,467,889		
	Winfield R-IV School District	Operating Funds-Schools	152,891,092	2.7663	2.7663	4,229,426	D	
		Debt Service	152,891,092	1.6058	1.5755	2,408,799		
	Lincoln County	Developmental Dis. Board	1,145,038,765	0.0841	0.0841	962,978		

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Lincoln	Lincoln County	General Revenue	1,145,038,765	0.2927	0.1200	1,374,047	
		Hospital	1,145,038,765	0.1463	0.1463	1,675,192	
		Road & Bridge	1,145,038,765	0.2238	0.2238	2,562,597	
Linn	Linn County Ambulance District	General Revenue	190,498,484	0.2801	0.0851	162,114	
	East Yellow Creek WSD	General Revenue	12,383,985	0.3609	0.3609	44,694	
	Marceline SRD Linn County	General Revenue	27,900,499	0.0993	0.0993	27,705	
		Road & Bridge	27,900,499	0.3684	0.3684	102,785	
	Purdin SRD Linn County	General Revenue	2,235,817	0.0000	0.0000	0	
		Road & Bridge	2,235,817	0.5000	0.5000	11,179	
		Special Road & Bridge	2,235,817	0.3500	0.3500	7,825	2022
	City of Brookfield	Cemetery	46,196,360	0.1000	0.1000	46,196	
		General Revenue	46,196,360	0.8628	0.8628	398,582	
		Library	46,196,360	0.3755	0.3755	173,467	
		Parks & Recreation	46,196,360	0.2000	0.2000	92,393	
	City of Browning	General Revenue	936,173	1.0000	1.0000	9,362	
	City of Bucklin	General Revenue	3,668,942	0.9978	0.9978	36,609	
		Special Road & Bridge	3,668,942	0.5987	0.5987	21,966	2022
		Streets	3,668,942	0.4989	0.4989	18,304	
	City of Laclede	Cemetery	2,873,597	0.1000	0.1000	2,874	
		General Revenue	2,873,597	0.9541	0.9541	27,417	
	City of Linneus	General Revenue	1,723,450	0.6000	0.6000	10,341	
		Streets	1,723,450	0.4000	0.4000	6,894	
	City of Marceline	General Revenue	26,646,457	0.5181	0.5181	138,055	
		Library	26,646,457	0.2492	0.2492	66,403	
		Debt Service	26,646,457	0.2568	0.2568	68,428	
	City of Meadville	General Revenue	4,209,573	0.3705	0.3705	15,596	
	City of Purdin	General Revenue	660,199	1.0000	1.0000	6,602	
	Baker Township Linn County	General Revenue	4,624,502	0.0996	0.0996	4,606	
		Road & Bridge	4,624,502	0.4980	0.4980	23,030	
		Special Road & Bridge	4,624,502	0.3486	0.3486	16,121	2022
	North Benton Township Linn County	General Revenue	2,697,768	0.0987	0.0987	2,663	
		Road & Bridge	2,697,768	0.4942	0.4942	13,332	
		Special Road & Bridge	2,697,768	0.3500	0.3500	9,442	2022
	Brookfield Township Linn County	General Revenue	64,271,906	0.0989	0.0989	63,565	
		Road & Bridge	64,271,906	0.3945	0.3945	253,553	
	Bucklin Township Linn County	General Revenue	13,701,316	0.0897	0.0897	12,290	
		Road & Bridge	13,701,316	0.4307	0.4307	59,012	
		Special Road & Bridge	13,701,316	0.3454	0.3454	47,324	2022
	Clay Township Linn County	General Revenue	6,946,548	0.0965	0.0965	6,703	
		Road & Bridge	6,946,548	0.4819	0.4819	33,475	
		Special Road & Bridge	6,946,548	0.3500	0.3500	24,313	2022
	Enterprise Township Linn County	General Revenue	2,171,773	0.1000	0.1000	2,172	
		Road & Bridge	2,171,773	0.4998	0.4998	10,855	
		Special Road & Bridge	2,171,773	0.3500	0.3500	7,601	2022
	Grantsville Township Linn County	General Revenue	4,792,922	0.1000	0.1000	4,793	
		Road & Bridge	4,792,922	0.5000	0.5000	23,965	
		Special Road & Bridge	4,792,922	0.3500	0.3500	16,775	2022
	Jackson Township Linn County	General Revenue	4,135,273	0.1000	0.1000	4,135	
		Road & Bridge	4,135,273	0.5000	0.5000	20,676	
		Special Road & Bridge	4,135,273	0.3500	0.3500	14,473	2022
	Jefferson Township Linn County	General Revenue	15,926,048	0.0914	0.0914	14,556	
		Road & Bridge	15,926,048	0.3565	0.3565	56,776	
		Special Road & Bridge	15,926,048	0.3493	0.3493	55,630	2022
	Locust Creek Township Linn County	General Revenue	7,621,140	0.1000	0.1000	7,621	
		Road & Bridge	7,621,140	0.5000	0.5000	38,106	
		Special Road & Bridge	7,621,140	0.3500	0.3500	26,674	2022
	Marceline Township Linn County	General Revenue	7,834,999	0.0913	0.0913	7,153	
		Road & Bridge	7,834,999	0.4562	0.4562	35,743	
		Special Road & Bridge	7,834,999	0.3416	0.3416	26,764	2022
	North Salem Township Linn County	General Revenue	3,460,059	0.0980	0.0980	3,391	
		Road & Bridge	3,460,059	0.4900	0.4900	16,954	
		Special Road & Bridge	3,460,059	0.3430	0.3430	11,868	2022
	Parson Creek Township Linn County	General Revenue	11,909,687	0.0975	0.0975	11,612	
		Road & Bridge	11,909,687	0.4672	0.4672	55,642	
		Special Road & Bridge	11,909,687	0.3500	0.3500	41,684	2022
	Yellow Creek Township Linn County	General Revenue	10,268,227	0.0753	0.0753	7,732	
		Road & Bridge	10,268,227	0.3440	0.3440	35,323	

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Linn	Yellow Creek Township Linn County	Special Road & Bridge	10,268,227	0.3458	0.3458	35,508		2022
	Laclede Community FPD	General Revenue	15,884,560	0.2340	0.2340	37,170		
	Linneus FPD	General Revenue	11,532,411	0.3000	0.3000	34,597		
	Meadville FPD	General Revenue	17,351,246	0.2962	0.2962	51,394		
	Linn County Health Department	General Revenue	190,498,484	0.2319	0.2319	441,766		
	Linn County R-I School District	Operating Funds-Schools	21,815,862	4.5000	4.5000	981,714	D	
	Bucklin R-II School District	Operating Funds-Schools	13,653,519	5.3447	5.3447	729,740	D	
	Meadville R-IV School District	Operating Funds-Schools	22,130,839	3.7789	3.7789	836,302	D	
		Debt Service	22,130,839	1.6673	1.0500	232,374		
	Marceline R-V School District	Operating Funds-Schools	50,722,393	4.0165	4.0165	2,037,265	D	
		Debt Service	50,722,393	0.8763	0.8000	405,779		
	Brookfield R-III School District	Operating Funds-Schools	74,538,318	4.4519	4.4519	3,318,371	BD	
		Debt Service	74,538,318	0.6753	0.6600	491,953		
	Linn County	Developmental Dis. Board	190,498,484	0.1932	0.1932	368,043		
		General Revenue	190,498,484	0.2921	0.0725	138,111		
		Senior Services	190,498,484	0.0486	0.0486	92,582		
Livingston	Livingston County Ambulance District	General Revenue	224,445,316	0.1499	0.1499	336,444		
	Livingston County NHD	General Revenue	224,445,316	0.1495	0.1495	335,546		
	City of Chillicothe	General Revenue	116,463,305	0.6852	0.6852	798,007		
		Industrial Improvements	116,463,305	0.0000	0.0000	0		
		Parks & Recreation	116,463,305	0.1927	0.1927	224,425		
	City of Chula	General Revenue	2,094,026	1.0000	1.0000	20,940		
	Village of Ludlow	General Revenue	761,812	0.9859	0.9859	7,511		
	Village of Mooresville	General Revenue	696,365	0.5220	0.5220	3,635		
	City of Wheeling	General Revenue	1,366,204	0.7500	0.7500	10,247		
	Livingston County Memorial PLD	General Revenue	224,445,316	0.2691	0.2691	603,982		
		Debt Service	224,445,316	0.1283	0.1283	287,963		
	Blue Mound Township Livingston County	General Revenue	8,726,077	0.1000	0.1000	8,726		
		Road & Bridge	8,726,077	0.5000	0.5000	43,630		
		Special Road & Bridge	8,726,077	0.3500	0.3500	30,541		2022
	Chillicothe Township Livingston County	General Revenue	138,456,171	0.0994	0.0994	137,625		
		Road & Bridge	138,456,171	0.2860	0.2860	395,985		
	Cream Ridge Township Livingston County	General Revenue	9,852,648	0.0921	0.0921	9,074		
		Road & Bridge	9,852,648	0.3916	0.3916	38,583		
		Special Road & Bridge	9,852,648	0.3500	0.3500	34,484	A	2025
	Grand River Township Livingston County	General Revenue	6,089,012	0.0980	0.0980	5,967		
		Road & Bridge	6,089,012	0.4903	0.4903	29,854		
		Special Road & Bridge	6,089,012	0.3500	0.3500	21,312		2024
	Green Township Livingston County	General Revenue	5,623,740	0.0935	0.0935	5,258		
		Road & Bridge	5,623,740	0.4666	0.4666	26,240		
	Jackson Township Livingston County	General Revenue	11,641,005	0.0946	0.0946	11,012		
		Road & Bridge	11,641,005	0.2852	0.2852	33,200		
		Special Road & Bridge	11,641,005	0.3500	0.3500	40,744		2022
	Medicine Township Livingston County	General Revenue	3,030,946	0.1000	0.1000	3,031		
		Road & Bridge	3,030,946	0.4382	0.4382	13,282		
		Special Road & Bridge	3,030,946	0.3500	0.3500	10,608		2022
	Monroe Township Livingston County	General Revenue	6,229,390	0.0895	0.0895	5,575		
		Road & Bridge	6,229,390	0.4180	0.4180	26,039		
		Special Road & Bridge	6,229,390	0.3500	0.3500	21,803		2024
	Mooresville Township Livingston Co	General Revenue	4,770,436	0.0996	0.0996	4,751		
		Road & Bridge	4,770,436	0.4980	0.4980	23,757		
		Special Road & Bridge	4,770,436	0.3500	0.3500	16,697		2024
	Rich Hill Township Livingston County	General Revenue	11,927,450	0.0983	0.0983	11,725		
		Road & Bridge	11,927,450	0.4486	0.4486	53,507		
		Special Road & Bridge	11,927,450	0.3498	0.3498	41,722		2022
	Sampsel Township Livingston County	General Revenue	5,895,987	0.1000	0.1000	5,896		
		Road & Bridge	5,895,987	0.4913	0.4913	28,967		
		Special Road & Bridge	5,895,987	0.3500	0.3500	20,636	A	2025
	Wheeling Township Livingston County	General Revenue	5,167,550	0.0975	0.0975	5,038		
		Road & Bridge	5,167,550	0.4878	0.4878	25,207		
		Special Road & Bridge	5,167,550	0.3500	0.3500	18,086		2024
	Fairview Township Livingston County	General Revenue	7,034,899	0.0990	0.0990	6,965		
		Road & Bridge	7,034,899	0.4618	0.4618	32,487		
		Special Road & Bridge	7,034,899	0.3500	0.3500	24,622		2024
	Green Township FPD	General Revenue	5,623,740	0.5147	0.5147	28,945		
	Mooresville Township FPD	General Revenue	4,770,436	0.2988	0.2988	14,254		
	Chillicothe FPD No. 1	General Revenue	47,320,456	0.3000	0.3000	141,961		

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Livingston	Livingston County Health Center	General Revenue	224,445,316	0.3389	0.3389	760,645		
	Southwest Livingston County R-I SD	Operating Funds-Schools	14,456,297	4.4700	4.4700	646,196	D	
	Livingston County R-III SD	Operating Funds-Schools	9,641,891	5.5000	5.0686	488,709		
	Chillicothe R-II School District	Operating Funds-Schools	176,456,950	3.7480	3.7393	6,598,255	BD	
		Debt Service	176,456,950	1.4456	0.9660	1,704,574		
	Livingston County	Developmental Dis. Board	224,445,316	0.0997	0.0997	223,772		
		General Revenue	224,445,316	0.3343	0.0279	62,620		
		Senior Services	224,445,316	0.0498	0.0498	111,774		
Macon	Macon County Ambulance District	General Revenue	280,582,851	0.1409	0.1409	395,341		
	Samaritan Memorial Hospital	General Revenue	280,582,851	0.1879	0.1879	527,215		
	La Plata NHD	General Revenue	59,403,833	0.1360	0.1360	80,789		
	Macon County NHD	General Revenue	226,115,407	0.3500	0.3500	791,404		
	Hudson SRD Macon County	Road & Bridge	107,650,035	0.2827	0.2827	304,327		
		Special Road & Bridge	107,650,035	0.2000	0.2000	215,300		2024
	La Plata SRD Macon County	Road & Bridge	18,270,218	0.3172	0.3172	57,953		
		Special Road & Bridge	18,270,218	0.3500	0.3500	63,946		2024
	City of Atlanta	General Revenue	2,509,902	1.0000	1.0000	25,099		
	City of Bevier	General Revenue	5,988,985	0.7938	0.7938	47,541		
		Lights	5,988,985	0.2215	0.2215	13,266		
	City of Callao	General Revenue	1,590,182	1.0000	1.0000	15,902		
	City of Elmer	General Revenue	697,718	0.9844	0.9844	6,868		
	City of Ethel	General Revenue	605,222	0.7694	0.7694	4,657		
	City of La Plata	General Revenue	11,522,992	0.8348	0.8348	96,194		
		Library	11,522,992	0.1912	0.1912	22,032		
		Parks & Recreation	11,522,992	0.1912	0.1912	22,032		
	City of Macon	General Revenue	81,244,610	0.5937	0.5937	482,349		
		Library	81,244,610	0.2375	0.2375	192,956		
	City of New Cambria	General Revenue	1,354,545	0.8773	0.8773	11,883		
	Village of South Gifford	General Revenue	149,763	0.5000	0.5000	749		
	La Plata Community FPD	General Revenue	45,522,642	0.3951	0.3951	179,860		
	Bevier FPD	General Revenue	31,993,634	0.2877	0.2877	92,046		
	Callao Town & Country Volunteer FPD	General Revenue	15,263,564	0.3583	0.3583	54,689		
	Macon County Health Department	General Revenue	280,582,851	0.1409	0.1409	395,341		
	Atlanta C-3 School District	Operating Funds-Schools	20,753,603	3.9783	3.9783	825,641	D	
	Bevier C-4 School District	Operating Funds-Schools	16,941,363	3.7797	3.7797	640,333	D	
	La Plata R-II School District	Operating Funds-Schools	31,460,371	3.1073	3.1073	977,568	D	
	Macon County R-I School District	Operating Funds-Schools	137,660,004	3.0698	3.0698	4,225,887	D	
		Operating Funds-Temp	137,660,004	0.3900	0.3900	536,874		2032
	Callao C-8 School District	Operating Funds-Schools	7,918,924	4.4667	4.3000	340,514	D	
	Macon County R-IV School District	Operating Funds-Schools	14,733,283	4.8500	4.6538	685,658	D	
	Macon County	Common Road District	154,662,596	0.2965	0.2965	458,575		
		Developmental Dis. Board	280,582,851	0.0940	0.0940	263,748		
		General Revenue	280,582,851	0.4065	0.2434	682,939		
		Special Road & Bridge	154,662,596	0.3475	0.3475	537,453		2022
Madison	Madison County Ambulance District	General Revenue	140,141,085	0.2972	0.0000	0		
	Village of Cobalt City	General Revenue	1,116,633	0.2282	0.2282	2,548		
	City of Fredericktown	General Revenue	40,977,716	0.7432	0.7432	304,546		
		Parks & Recreation	40,977,716	0.1289	0.1289	52,820		
	Village of Junction City	General Revenue	2,104,300	0.2425	0.2425	5,103		
	City of Marquand	General Revenue	1,048,290	1.0000	1.0000	10,483		
		Debt Service	1,048,290	1.7964	1.7964	18,831		
	Cherokee Pass FPD	General Revenue	63,091,168	0.3000	0.3000	189,274	A	
	Madison County Health Department	General Revenue	140,141,085	0.2476	0.2476	346,989		
	Marquand-Zion R-VI School District	Operating Funds-Schools	13,295,201	4.1337	4.1337	549,584	D	
		Debt Service	13,295,201	0.5516	0.5000	66,476		
	Fredericktown R-I School District	Operating Funds-Schools	123,023,544	3.9000	3.9000	4,797,918	D	
	Madison County	Developmental Dis. Board	140,141,085	0.1967	0.1967	275,658		
		General Revenue	140,141,085	0.3988	0.1545	216,518		
		Library	140,141,085	0.1981	0.1981	277,619		
		Road & Bridge	140,141,085	0.2900	0.2900	406,409		
Maries	Maries-Osage County Ambulance District	General Revenue	111,859,449	0.1924	0.1924	215,218		
	Ozark Central Ambulance District	General Revenue	101,760,545	0.2723	0.2723	277,094		
	Belle SRD 6 Maries-Osage County	Road & Bridge	14,486,120	0.2447	0.2447	35,448		
	Maries County SRD 8	Road & Bridge	10,227,192	0.2353	0.2353	24,065		
	City of Vienna	General Revenue	9,908,790	0.6314	0.6314	62,564		
	City of Belle	General Revenue	14,474,832	0.6582	0.6582	95,273		
		Parks & Recreation	14,474,832	0.1611	0.1611	23,319		

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Maries	Maries County Library District	General Revenue	164,540,409	0.1605	0.1605	264,087		
	Vienna Volunteer FPD	General Revenue	35,176,110	0.2979	0.2979	104,790		
	Belle FPD	General Revenue	49,704,964	0.3000	0.3000	149,115		
	Maries County R-I School District	Operating Funds-Schools	67,938,910	3.3141	3.3112	2,249,593	D	
		Debt Service	67,938,910	0.5770	0.4400	298,931		
	Maries County R-II School District	Operating Funds-Schools	81,701,783	3.3364	3.3364	2,725,898	D	
	Maries County	Common Road District 1	76,228,944	0.2726	0.2726	207,800		
		Common Road District 2	66,635,646	0.2422	0.2422	161,392		
		General Revenue	164,540,409	0.4712	0.3663	602,712		
Marion	Marion County Ambulance District	General Revenue	543,399,406	0.0000	0.0000	0		
		Pension	543,399,406	0.0477	0.0477	259,202		
	Marion County NHD	General Revenue	541,936,806	0.1380	0.1380	747,873		
	City of Hannibal	General Revenue	258,230,728	0.7590	0.7590	1,959,971		
		Library	258,230,728	0.2854	0.2854	736,990		
		Police & Fire	258,230,728	0.1334	0.1334	344,480		
	City of Palmyra	General Revenue	50,442,179	0.6192	0.6192	312,338		
	Marion County Library Subdistrict 1	General Revenue	190,570,162	0.1432	0.1432	272,896		
	Palmyra FPD	General Revenue	187,086,926	0.2864	0.2864	535,817		
	Marion County Health Department	General Revenue	541,936,806	0.0949	0.0925	501,292		
	Marion County R-II School District	Operating Funds-Schools	21,408,794	3.6415	3.6415	779,601	D	
		Debt Service	21,408,794	0.5916	0.5786	123,871		
	Palmyra R-I School District	Operating Funds-Schools	160,892,505	3.5722	3.3480	5,386,681	D	
		Debt Service	160,892,505	0.8487	0.6800	1,094,069		
	Hannibal 60 School District	Operating Funds-Schools	370,680,011	3.0467	3.0467	11,293,508	D	
		Debt Service	370,680,011	1.2690	1.1200	4,151,616		
	Marion County	Developmental Dis. Board	541,936,806	0.1300	0.1300	704,518		
		General Revenue	541,936,806	0.4204	0.1350	731,615		
		Road & Bridge	541,936,806	0.3153	0.3153	1,708,727		
McDonald	City of Anderson	General Revenue	19,553,300	0.2317	0.2317	45,305		
		General Revenue-Temp	19,553,300	0.3403	0.3403	66,540	B	2025
	City of Goodman	General Revenue	8,791,518	0.7130	0.7130	62,684		
	City of Lanagan	General Revenue	1,414,739	0.9238	0.9238	13,069		
	City of Pineville	General Revenue	9,826,947	0.4790	0.4790	47,071		
	City of Southwest City	General Revenue	17,418,313	0.6233	0.6233	108,568		
	McDonald County Library District	General Revenue	295,745,499	0.0962	0.0962	284,507		
	Goodman Area FPD	General Revenue	38,180,310	0.2911	0.2911	111,143		
	White Rock FPD	General Revenue	65,375,542	0.3000	0.3000	196,127		
	Stella FPD	General Revenue	33,746,777	0.2878	0.2878	97,123		
	McDonald County R-I School District	Operating Funds-Schools	252,631,170	2.7674	2.7500	6,947,357	E	
		Debt Service	252,631,170	0.7218	0.6700	1,692,629		
	McDonald County	Road & Bridge	295,742,169	0.0000	0.0000	0		
Mercer	Mercer County Ambulance District	General Revenue	91,878,461	0.3004	0.3004	276,003		
	City of Mercer	General Revenue	2,618,279	0.8602	0.8602	22,522		
		Streets	2,618,279	0.4794	0.4794	12,552		
		Debt Service	2,618,279	1.0393	1.0393	27,212		
	City of Princeton	Band	14,160,383	0.0943	0.0943	13,353		
		General Revenue	14,160,383	0.8660	0.8660	122,629		
	Village of South Lineville	General Revenue	656,274	0.4081	0.4081	2,678		
	Mercer County Library District	General Revenue	91,878,461	0.1821	0.1821	167,311		
	Harrison Township Mercer County	General Revenue	4,589,242	0.0915	0.0915	4,199		
		Road & Bridge	4,589,242	0.4574	0.4574	20,991		
		Special Road & Bridge	4,589,242	0.3500	0.3500	16,062		2022
	Lindley Township Mercer County	General Revenue	3,177,839	0.0925	0.0925	2,940		
		Road & Bridge	3,177,839	0.4627	0.4627	14,704		
		Special Road & Bridge	3,177,839	0.3500	0.3500	11,122		2022
	Madison Township Mercer County	General Revenue	4,565,929	0.0905	0.0905	4,132		
		Road & Bridge	4,565,929	0.4524	0.4524	20,656		
		Special Road & Bridge	4,565,929	0.3500	0.3500	15,981		2022
	Marion Township Mercer County	General Revenue	15,066,167	0.0877	0.0877	13,213		
		Road & Bridge	15,066,167	0.3781	0.3781	56,965		
		Special Road & Bridge	15,066,167	0.3500	0.3500	52,732		2022
	Medicine Township Mercer County	General Revenue	4,087,268	0.0950	0.0950	3,883		
		Road & Bridge	4,087,268	0.4746	0.4746	19,398		
		Special Road & Bridge	4,087,268	0.3500	0.3500	14,305		2022
	Morgan Township Mercer County	General Revenue	33,192,602	0.0910	0.0910	30,205		
		Road & Bridge	33,192,602	0.3189	0.3189	105,851		
	Ravanna Township Mercer County	General Revenue	8,876,144	0.1000	0.1000	8,876		

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Mercer	Ravanna Township Mercer County	Road & Bridge	8,876,144	0.5000	0.5000	44,381		
		Special Road & Bridge	8,876,144	0.3500	0.3500	31,067		2022
	Somerset Township Mercer County	General Revenue	7,739,935	0.0948	0.0948	7,337		
		Road & Bridge	7,739,935	0.4740	0.4740	36,687		
		Special Road & Bridge	7,739,935	0.3500	0.3500	27,090		2022
	Washington Township Mercer County	General Revenue	10,583,334	0.0842	0.0842	8,911		
		Road & Bridge	10,583,334	0.4210	0.4210	44,556		
		Special Road & Bridge	10,583,334	0.3500	0.3500	37,042		2022
	Mercer County FPD	General Revenue	56,434,650	0.2730	0.2730	154,067		
	Mercer FPD	General Revenue	25,194,847	0.2707	0.2707	68,202		
	Mercer County Health Department	General Revenue	91,878,461	0.2731	0.2731	250,920		
	Mercer County Extension District	General Revenue	78,955,668	0.0519	0.0519	40,978		
	North Mercer County R-III SD	Operating Funds-Schools	20,519,453	4.9296	4.9296	1,011,527	D	
	Princeton R-V School District	Operating Funds-Schools	54,144,432	4.2913	4.2913	2,323,500	D	
		Debt Service	54,144,432	1.2291	0.9532	516,105		
	Mercer County	General Revenue	91,878,461	0.3642	0.2581	237,138		
		Road & Bridge	91,878,461	0.1365	0.1365	125,414		
		Senior Services	91,878,461	0.0455	0.0455	41,805		
Miller	Miller County Ambulance District	General Revenue	344,817,209	0.0000	0.0000	0		
	Miller County NHD	General Revenue	511,187,793	0.1136	0.1136	580,709		
		Debt Service	511,187,793	0.0380	0.0380	194,251		
	Bagnell SRD Miller County	Road & Bridge	150,441,152	0.1732	0.1732	260,564		
	Kaiser SRD Miller County	Road & Bridge	94,941,465	0.2072	0.2072	196,719		
	City of Bagnell	General Revenue	787,049	0.4839	0.4839	3,809		
	Village of Brumley	General Revenue	899,826	0.4893	0.4893	4,403		
	City of Iberia	General Revenue	6,277,498	0.5872	0.5868	36,836		
	Village of Olean	General Revenue	706,413	0.3253	0.3253	2,298		
	Village of St. Elizabeth	General Revenue	5,991,058	0.2214	0.2214	13,264		
	Village of Tuscumbia	General Revenue	1,772,677	0.3765	0.3765	6,674		
	City of Lake Ozark	General Revenue	121,494,286	0.2307	0.2307	280,287		
	Miller County Library District	General Revenue	511,187,793	0.1251	0.1251	639,496		
	Lake Ozark FPD	Ambulance	502,501,129	0.5786	0.5763	2,895,914		
		General Revenue	502,501,129	0.5906	0.5882	2,955,712		
		Debt Service	502,501,129	0.1036	0.0800	402,001		
	Brumley FPD	General Revenue	27,550,166	0.2910	0.2910	80,171		
	Tuscumbia FPD	General Revenue	13,561,287	0.5845	0.5845	79,266	B	
	Moreau FPD	General Revenue	143,472,021	0.5339	0.5339	765,997		
	St. Elizabeth FPD	General Revenue	17,748,734	0.2866	0.2866	50,868		
	Iberia Rural FPD	General Revenue	41,030,032	0.5794	0.5794	237,728		
	Miller County Health Center	General Revenue	511,187,793	0.1192	0.1192	609,336		
	Eldon R-I School District	Operating Funds-Schools	219,665,161	3.1516	3.1516	6,922,967	D	
		Debt Service	219,665,161	0.5859	0.5754	1,263,953		
	Miller County R-III School District	Operating Funds-Schools	14,634,860	4.1100	4.1100	601,493	D	
		Debt Service	14,634,860	0.4037	0.3942	57,691		
	St. Elizabeth R-IV School District	Operating Funds-Schools	20,565,379	3.9940	3.9940	821,381	D	
	School of the Osage R-II SD	Operating Funds-Schools	621,566,803	2.6000	2.6000	16,160,737		
		Debt Service	621,566,803	1.0511	0.6990	4,344,752		
	Iberia R-V School District	Operating Funds-Schools	45,856,191	3.6233	3.6233	1,661,507	D	
		Debt Service	45,856,191	0.4343	0.3290	150,867		
	Miller County	Developmental Dis. Board	511,187,793	0.0828	0.0828	423,263		
		General Revenue	511,187,793	0.2586	0.0000	0		
		Road & Bridge	265,480,843	0.2577	0.2577	684,144		
		Senior Services	511,187,793	0.0479	0.0479	244,859		
Mississippi	Mississippi Ambulance District	General Revenue	190,604,894	0.2977	0.2977	567,431		
	City of Anniston	General Revenue	1,446,179	0.6430	0.6430	9,299		
	City of Bertrand	General Revenue	6,162,438	0.5486	0.5486	33,807		
	City of Charleston	General Revenue	33,842,434	0.6467	0.6467	218,859		
		Parks & Recreation	33,842,434	0.1640	0.1640	55,502		
	City of East Prairie	General Revenue	22,552,743	0.7955	0.7955	179,407		
	Village of Wilson City	General Revenue	484,119	0.4877	0.4877	2,361		
	City of Wyatt	General Revenue	1,592,846	0.9275	0.9275	14,774		
	Mississippi County Library District	General Revenue	190,604,894	0.2115	0.2115	403,129		
	Mississippi/Scott County FPD	General Revenue	94,594,643	0.1650	0.1650	156,081		
	Mississippi County Health	General Revenue	190,604,894	0.0993	0.0993	189,271		
	East Prairie R-II School District	Operating Funds-Schools	79,445,595	3.0456	2.7500	2,184,754	E	
		Debt Service	79,445,595	1.1600	0.9000	715,010		
	Charleston R-I School District	Operating Funds-Schools	97,507,320	3.0544	3.0544	2,978,264	D	

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Mississippi	Mississippi County	Developmental Dis. Board	190,604,894	0.1270	0.1270	242,068		
		General Revenue	190,604,894	0.4867	0.3496	666,355		
		Johnson Grass	190,604,894	0.0496	0.0496	94,540		
		Road & Bridge	190,604,894	0.3473	0.3473	661,971		
Moniteau	Mid Mo Ambulance District	General Revenue	658,795,932	0.0000	0.0000	0		
	City of California	General Revenue	61,011,282	0.4102	0.4102	250,268		
		Parks & Recreation	61,011,282	0.1620	0.1620	98,838		
	City of Clarksburg	General Revenue	2,112,322	0.9496	0.9496	20,059		
	City of Jamestown	General Revenue	3,886,565	0.8924	0.8924	34,684		
	City of Lupus	General Revenue	479,652	0.6235	0.6235	2,991		
	City of Tipton	General Revenue	30,328,325	0.7632	0.7632	231,466		
		Library	30,328,325	0.2397	0.2397	72,697		
	Moniteau County Library District	General Revenue	214,472,881	0.1164	0.1164	249,646		
	California Rural FPD	General Revenue	65,647,349	0.5000	0.5000	328,237		
	Fortuna FPD	General Revenue	50,096,490	0.2831	0.2831	141,823		
	Tipton Rural FPD	General Revenue	18,753,605	0.2500	0.2500	46,884		
	Jamestown Rural FPD	General Revenue	27,556,860	0.4234	0.4234	116,676		
	Moniteau County Health Center	General Revenue	247,277,656	0.1501	0.1501	371,164		
	Moniteau County R-I School District	Operating Funds-Schools	110,500,694	2.8306	2.8146	3,110,153	D	
		Debt Service	110,500,694	1.2434	1.1835	1,307,776		
	High Point R-III School District	Operating Funds-Schools	14,035,490	4.3638	4.3638	612,481	D	
	Moniteau County R-V School District	Operating Funds-Schools	12,458,466	3.6857	3.6857	459,182	D	
	Tipton R-VI School District	Operating Funds-Schools	58,131,958	2.9301	2.9301	1,703,325	D	
		Debt Service	58,131,958	1.2509	1.0834	629,802		
	Jamestown C-I School District	Operating Funds-Schools	21,368,414	4.1963	4.1963	896,683	D	
		Operating Funds-Temp	21,368,414	0.3975	0.3975	84,939		2030
	Clarksburg C-2 School District	Capital Improvements	9,187,804	0.0000	0.0000	0	A	2022
		Operating Funds-Schools	9,187,804	3.9568	3.9568	363,543	D	
		Debt Service	9,187,804	0.7055	0.7055	64,820		
	Moniteau County	Common Road District	247,277,656	0.2470	0.2470	610,776		
		Developmental Dis. Board	247,277,656	0.1183	0.1183	292,529		
		General Revenue	247,277,656	0.3355	0.1730	427,790		
Monroe	Monroe County Ambulance District	General Revenue	107,827,531	0.4023	0.4023	433,790		
	Monroe City Ambulance District	General Revenue	130,776,235	0.2501	0.1498	195,903		
	Monroe County NHD	General Revenue	130,228,238	0.1408	0.1408	183,361		
	Monroe City SRD Monroe County	Special Road & Bridge	33,906,888	0.3500	0.3500	118,674		2022
	Village of Holliday	General Revenue	1,219,078	0.3510	0.3510	4,279		
	City of Madison	General Revenue	4,733,077	0.6778	0.6778	32,081		
	City of Paris	Cemetery	11,534,727	0.2676	0.2676	30,867		
		General Revenue	11,534,727	0.3423	0.3423	39,483		
		Streets	11,534,727	0.1185	0.1185	13,669		
	Village of Stoutsville	General Revenue	720,971	0.1856	0.1856	1,338		
	City of Monroe City	General Revenue	32,971,891	0.7537	0.7537	248,509		
		Library	30,621,264	0.1995	0.1995	61,089		
	Monroe County Library District	General Revenue	139,793,720	0.1570	0.1570	219,476		
	Paris Rural FPD	General Revenue	51,046,453	0.2424	0.2424	123,737		
	Madison-West Monroe FPD	General Revenue	36,911,761	0.2844	0.2844	104,977		
	Monroe County Health Department	General Revenue	159,568,714	0.0942	0.0942	150,314		
	Middle Grove C-1 School District	Operating Funds-Schools	5,671,338	5.3513	5.3513	303,490	D	
	Monroe City R-I School District	Operating Funds-Schools	101,921,275	3.7949	3.7859	3,858,638	D	
		Debt Service	101,921,275	1.0196	0.9900	1,009,021		
	Holliday C-2 School District	Operating Funds-Schools	10,194,338	4.0000	3.9998	407,753	D	
	Madison C-3 School District	Operating Funds-Schools	17,100,595	3.7500	3.7500	641,272	D	
	Paris R-II School District	Operating Funds-Schools	57,128,507	3.4213	3.4213	1,954,538	D	
		Debt Service	57,128,507	0.5190	0.4900	279,930		
	Monroe County	Developmental Dis. Board	159,568,714	0.0942	0.0942	150,314		
		General Revenue	159,568,714	0.3852	0.2800	446,792		
		Road & Bridge	159,568,714	0.2810	0.2810	448,388		
Montgomery	Montgomery County Ambulance District	General Revenue	246,034,053	0.4825	0.4825	1,187,114		
	Rhineland Bottom SRD Montgomery County	Special Road & Bridge	10,682,497	0.2500	0.2500	26,706	A	2025
	Wellsville SRD Montgomery County	Special Road & Bridge	29,788,177	0.3000	0.3000	89,365	A	2025
	City of Bellflower	General Revenue	2,561,763	0.8866	0.8866	22,713		
	City of High Hill	General Revenue	4,588,667	0.4000	0.4000	18,355	B	
	City of Jonesburg	General Revenue	23,583,401	0.4607	0.4607	108,649		
	City of McKittrick	General Revenue	557,912	0.7352	0.7352	4,102		
	City of Middletown	General Revenue	1,695,037	0.7857	0.7857	13,318		
	City of Montgomery	General Revenue	54,065,221	0.5338	0.5338	288,600		

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Montgomery	City of Montgomery	Library	54,065,221	0.3791	0.3791	204,961		
	City of New Florence	General Revenue	11,676,975	0.7379	0.7379	86,164		
	Village of Rhineland	General Revenue	2,882,269	0.8547	0.8547	24,635		
	City of Wellsville	General Revenue	9,952,298	0.7837	0.7837	77,996		
		Library	9,952,298	0.2147	0.2147	21,368		
	Bellflower FPD	General Revenue	25,429,273	0.2288	0.2288	58,182		
	Big Spring FPD	General Revenue	18,785,199	0.2912	0.2912	54,702		
	Jonesburg-High Hill FPD	General Revenue	67,028,847	0.3953	0.3953	264,965		
	New Florence FPD	General Revenue	29,810,919	0.2806	0.2806	83,649		
	Montgomery Volunteer FPD	General Revenue	93,158,862	0.2557	0.2557	238,207		
	Wellsville FPD	General Revenue	32,038,476	0.2393	0.2393	76,668		
	Middletown Community FPD	General Revenue	25,421,648	0.2944	0.2944	74,841		
	Montgomery County Health Department	General Revenue	279,212,965	0.1408	0.1408	393,132		
	Wellsville-Middletown R-I SD	Operating Funds-Schools	36,012,260	3.8786	3.8786	1,396,772	D	
		Debt Service	36,012,260	0.6942	0.4800	172,859		
	Montgomery County R-II SD	Operating Funds-Schools	169,434,356	3.2425	3.2425	5,493,909	D	
		Debt Service	169,434,356	0.7216	0.7000	1,186,040		
	Montgomery County	Developmental Dis. Board	279,203,965	0.0935	0.0935	261,056		
		General Revenue	279,203,965	0.3705	0.2517	702,756		
		Johnson Grass	279,203,965	0.0000	0.0000	0		
		Road & Bridge	238,733,348	0.2976	0.2976	710,470		
		Special Road & Bridge	238,733,348	0.3000	0.3000	716,200	A	2025
Morgan	Golden Age NHD 1	General Revenue	127,182,780	0.1894	0.1894	240,884		
	Good Shepherd NHD	General Revenue	876,568,927	0.1446	0.1446	1,267,519		
	Barnett SRD 3 Morgan County	Road & Bridge	14,262,020	0.3065	0.3065	43,713		
	Gravois SRD 8 Morgan County	Road & Bridge	227,444,892	0.1324	0.1324	301,137		
		Special Road & Bridge	227,444,892	0.1000	0.1000	227,445	A	2025
	City of Barnett	General Revenue	1,303,445	0.6377	0.6377	8,312		
		Water	1,303,445	0.3342	0.3342	4,356		
	City of Stover	General Revenue	9,367,854	0.6772	0.6772	63,439		
	City of Syracuse	General Revenue	2,807,113	0.8489	0.8489	23,830		
	City of Versailles	General Revenue	31,879,310	0.9297	0.9297	296,382		
	Morgan County Library District	General Revenue	606,760,422	0.0753	0.0753	456,891		
	Rocky Mount FPD	General Revenue	135,974,757	0.3775	0.3775	513,305		
	Versailles Rural FPD	General Revenue	58,680,574	0.4636	0.4636	272,043		
	Gravois FPD	General Revenue	281,883,625	0.6869	0.6869	1,936,259		
		Debt Service	281,883,625	0.1557	0.1557	438,893		
	Stover Rural FPD	General Revenue	50,260,371	0.2565	0.2565	128,918		
	Morgan County Health Center	General Revenue	606,760,422	0.0769	0.0769	466,599		
	Morgan County R-I School District	Operating Funds-Schools	105,876,974	3.4178	3.4105	3,610,934	D	
	Morgan County R-II School District	Operating Funds-Schools	321,558,335	2.8871	2.8871	9,283,711	D	
	Morgan County	Developmental Dis. Board	606,760,422	0.0417	0.0417	253,019		
		General Revenue	606,760,422	0.2090	0.0764	463,565		
		Johnson Grass	606,760,422	0.0000	0.0000	0		
		Road & Bridge	364,994,549	0.1646	0.1646	600,781		
		Senior Services	606,760,422	0.0417	0.0417	253,019		
New Madrid	New Madrid County Ambulance District	General Revenue	476,263,016	0.0000	0.0000	0		
	City of Canalou	General Revenue	1,253,408	0.7627	0.7627	9,560		
	Village of Catron	General Revenue	1,429,597	0.4960	0.4960	7,091		
		General Revenue 1	1,429,597	0.2478	0.2478	3,543		
	City of Gideon	General Revenue	6,779,545	0.6479	0.6479	43,925		
		Parks & Recreation	6,779,545	0.1648	0.1648	11,173		
	City of Howardville	General Revenue	1,434,970	0.9903	0.9903	14,211		
	City of Lilbourn	General Revenue	9,236,326	0.6426	0.6426	59,353		
		Health	9,236,326	0.1784	0.1784	16,478		
		Library	7,615,286	0.1781	0.1081	8,232		
		Parks & Recreation	9,236,326	0.1784	0.1084	10,012		
		Debt Service	9,236,326	0.9092	0.3337	30,822		
	City of Marston	General Revenue	5,555,209	0.6863	0.6863	38,125		
	City of Matthews	General Revenue	11,699,570	0.2505	0.2500	29,249		
	City of Morehouse	General Revenue	5,797,996	0.7558	0.7558	43,821		
	City of New Madrid	General Revenue	33,519,816	0.6149	0.6149	206,113		
		General Revenue 1	33,519,816	0.0000	0.0000	0		
	Village of North Lilbourn	General Revenue	117,319	0.5000	0.5000	587		
	City of Parma	General Revenue	4,983,430	0.7213	0.7213	35,945		
	City of Portageville	General Revenue	36,435,753	0.6785	0.6785	247,217		
		Health	36,435,753	0.1793	0.1793	65,329		

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New Madrid	City of Portageville	Parks & Recreation	36,435,753	0.1490	0.1490	54,289		
	City of Risco	General Revenue	2,649,119	0.7920	0.7920	20,981		
	Village of Tallapoosa	General Revenue	444,552	1.0000	1.0000	4,446		
	New Madrid County Library District	General Revenue	442,166,461	0.1441	0.1441	637,162		
	New Madrid County Health Department	General Revenue	476,263,016	0.0994	0.0994	473,405		
	Risco R-II School District	Operating Funds-Schools	12,098,431	5.0500	5.0500	610,971	D	
	Portageville School District	Operating Funds-Schools	57,083,163	3.0000	3.0000	1,712,495	BD	
		Debt Service	57,083,163	1.3167	0.7500	428,124		
	Gideon 37 School District	Operating Funds-Schools	17,026,329	3.6945	3.6945	629,038	D	
	New Madrid County R-I SD	Operating Funds-Schools	294,800,670	3.5478	3.5478	10,458,938	D	
		Debt Service	294,800,670	0.3306	0.2900	854,922		
	New Madrid County	Developmental Dis. Board	476,263,016	0.0199	0.0199	94,776		
		General Revenue	476,263,016	0.4011	0.2031	967,290		
		Johnson Grass	476,263,016	0.0099	0.0099	47,150		
		Road & Bridge	476,263,016	0.3134	0.1567	746,304		
Newton	Newton County Ambulance District	General Revenue	915,774,725	0.3500	0.3500	3,205,212		
	Lost Creek Watershed Subdistrict	General Revenue	41,656,120	0.2157	0.2157	89,852		
	Diamond SRD Newton County	Road & Bridge	46,709,209	0.3118	0.3118	145,639		
		Special Road & Bridge	46,709,209	0.1696	0.1696	79,219		2023
	Fairview SRD Newton County	Road & Bridge	12,946,557	0.2209	0.2209	28,599		
		Special Road & Bridge	12,946,557	0.1593	0.1593	20,624		2023
	Midway SRD Newton County	Road & Bridge	15,024,333	0.2220	0.2220	33,354		
		Special Road & Bridge	15,024,333	0.1751	0.1751	26,308		2023
	Neosho SRD Newton County	Road & Bridge	247,071,450	0.1878	0.1878	464,000		
		Special Road & Bridge	247,071,450	0.1501	0.1501	370,854		2023
	Seneca SRD Newton County	Road & Bridge	86,564,006	0.1952	0.1952	168,973		
		Special Road & Bridge	86,564,006	0.1527	0.1527	132,183		2023
	Stella SRD Newton County	Road & Bridge	9,807,507	0.2681	0.2681	26,294		
		Special Road & Bridge	9,807,507	0.1367	0.1367	13,407		2023
	City of Diamond	General Revenue	9,050,009	0.2907	0.2907	26,308		
		Debt Service	9,050,009	0.5454	0.0000	0		
	City of Fairview	General Revenue	2,574,167	0.3888	0.3888	10,008		
		Streets	2,574,167	0.3401	0.3401	8,755		
	City of Granby	Cemetery	17,965,224	0.0780	0.0780	14,013		2023
		General Revenue	17,965,224	0.3164	0.3164	56,842		
	Village of Leawood	General Revenue	12,024,379	0.2154	0.2154	25,901		
	City of Neosho	General Revenue	183,904,014	0.3523	0.3523	647,894		
		Parks & Recreation	183,904,014	0.0000	0.0000	0		
	Village of Newtonia	General Revenue	1,563,266	0.2180	0.2180	3,408		
	Village of Ritchey	General Revenue	627,250	0.4450	0.4450	2,791		
	Village of Saginaw	General Revenue	5,759,796	0.2402	0.2402	13,835		
	City of Seneca	General Revenue	22,473,853	0.4443	0.4443	99,851		
		Parks & Recreation	22,473,853	0.0487	0.0487	10,945		
	Village of Shoal Creek Drive	General Revenue	3,913,698	0.2034	0.2034	7,960		
	Village of Stella	General Revenue	1,259,658	0.8000	0.8000	10,077		
	Village of Wentworth	General Revenue	1,227,749	0.2688	0.2688	3,300		
	Village of Shoal Creek Estates	General Revenue	1,673,894	0.4607	0.4607	7,712		
	Town of Loma Linda	General Revenue	20,067,728	0.4556	0.4556	91,429		
		General Revenue-Temp	20,067,728	0.2930	0.2930	58,798		2023
		Health & Sewer	20,067,728	0.1823	0.1823	36,583		
		Sewer	20,067,728	0.0000	0.0000	0		
	Neosho-Newton County PLD	General Revenue	924,443,152	0.0965	0.1023	945,705	C	
	Neosho Area FPD	General Revenue	140,337,775	0.3842	0.3842	539,178		
	Redings Mill FPD	General Revenue	210,966,764	1.0319	1.0319	2,176,966		
	Diamond Area FPD	General Revenue	67,428,096	0.2438	0.2438	164,390		
	Seneca Area FPD	General Revenue	57,604,454	0.2719	0.2719	156,627		
	East Newton Area FPD	General Revenue	33,492,069	0.2578	0.2578	86,343		
	Midway FPD	General Revenue	21,060,150	0.2769	0.2769	58,316		
	Neosho Developers CID	General Revenue	43,280	1.0000	1.0000	433		2057
	Newton County Health Department	General Revenue	1,033,985,471	0.0484	0.0484	500,449		
	Crowder College	General Revenue	1,040,095,094	0.4163	0.4163	4,329,916		
	East Newton County R-VI SD	Operating Funds-Schools	93,727,927	2.7500	2.7500	2,577,518	D	
		Debt Service	93,727,927	0.4770	0.4691	439,678		
	Diamond R-IV School District	Operating Funds-Schools	88,420,091	3.1057	3.1057	2,746,063	D	
		Debt Service	88,420,091	0.7265	0.6308	557,754		
	Westview C-6 School District	Operating Funds-Schools	12,312,610	3.3230	3.3230	409,148	D	
	Seneca R-VII School District	Operating Funds-Schools	116,416,033	2.7500	2.7500	3,201,441	E	

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Newton	Seneca R-VII School District	Debt Service	116,416,033	0.9816	0.8500	989,536		
	Neosho R-V School District	Operating Funds-Schools	379,334,384	3.0841	3.0841	11,699,052	D	
		Debt Service	379,334,384	0.8012	0.6400	2,427,740		
	Newton County	Common Road District	185,167,595	0.2451	0.2451	453,846		
		County Fair	1,033,985,471	0.0097	0.0097	100,297		
		Developmental Dis. Board	1,033,985,471	0.0582	0.0582	601,780		
		Mental Health	1,033,985,471	0.0808	0.0808	835,460		
Nodaway	Hoover Frankum WSD	General Revenue	1,186,682	0.3800	0.3800	4,509		
	Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0		
	102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521		
	City of Arkoe	General Revenue	448,932	0.9725	0.9725	4,366		
	City of Barnard	General Revenue	1,282,034	0.9678	0.9678	12,408		
		Streets	1,282,034	1.2500	1.2500	16,025		2022
	City of Burlington Junction	General Revenue	3,924,563	0.9932	0.9932	38,979		
		Streets	3,924,563	0.9932	0.9932	38,979		2022
		Debt Service	3,924,563	0.9333	0.9333	36,628		
	City of Clearmont	General Revenue	1,348,166	0.7144	0.7144	9,631		
	Village of Clyde	General Revenue	696,099	0.4955	0.4955	3,449		
	City of Conception Junction	General Revenue	1,600,164	0.9868	0.9868	15,790		
	City of Elmo	General Revenue	899,084	0.9835	0.9835	8,842		
		Streets	899,084	0.6392	0.6392	5,747		
	City of Graham	General Revenue	1,116,586	0.9980	0.9980	11,144		
		Streets	1,116,586	0.0000	0.0000	0		
		Streets-Temp	1,116,586	1.1377	1.1377	12,703		2022
	Village of Guilford	General Revenue	781,809	0.9666	0.9666	7,557		
		Streets	781,809	0.5000	0.5000	3,909		2023
	City of Hopkins	General Revenue	3,994,578	0.3687	0.3687	14,728		
		General Revenue-Temp	3,994,578	0.1975	0.1975	7,889		2023
		Lights	3,994,578	0.2076	0.2076	8,293		
		Street Improvements	3,994,578	0.7500	0.7500	29,959	A	2025
		Streets	3,994,578	0.2468	0.2468	9,859		
	City of Maryville	General Revenue	153,271,876	0.3570	0.3570	547,181		
		Library	153,271,876	0.2740	0.2740	419,965		
		Parks & Recreation	153,271,876	0.3912	0.3912	599,600		
		Debt Service	153,271,876	0.0956	0.0956	146,528		
	City of Parnell	General Revenue	689,259	0.9964	0.9964	6,868		
		General Revenue-Temp	689,259	0.4000	0.4000	2,757		2024
		Parks & Recreation	689,259	0.3000	0.3000	2,068		2024
	City of Pickering	General Revenue	881,939	0.8726	0.8726	7,696		
		Streets	881,939	1.0000	1.0000	8,819	A	2024
	City of Ravenwood	General Revenue	3,339,023	0.7823	0.7789	26,008		
		Streets	3,339,023	1.5000	1.4000	46,746		2023
	City of Skidmore	General Revenue	1,916,348	1.0000	1.0000	19,163		
		Streets	1,916,348	1.0000	1.0000	19,163		
	Atchison Township Nodaway County	General Revenue	10,966,357	0.0476	0.0476	5,220		
		Road & Bridge	10,966,357	0.4748	0.4748	52,068		
		Special Road & Bridge	10,966,357	0.3500	0.3500	38,382		2024
		Debt Service	10,966,357	0.5382	0.5382	59,021		
	Grant Township Nodaway County	General Revenue	13,036,798	0.0434	0.0434	5,658		
		Road & Bridge	13,036,798	0.4335	0.4335	56,515		
		Special Road & Bridge	13,036,798	0.3500	0.3500	45,629		2024
		Debt Service	13,036,798	0.3217	0.3217	41,939		
	Green Township Nodaway County	General Revenue	8,646,637	0.0485	0.0485	4,194		
		Road & Bridge	8,646,637	0.4848	0.4848	41,919		
		Special Road & Bridge	8,646,637	0.3500	0.3500	30,263		2024
		Debt Service	8,646,637	0.7180	0.7180	62,083		
	Hopkins Township Nodaway County	General Revenue	12,012,903	0.0499	0.0499	5,994		
		Road & Bridge	12,012,903	0.4993	0.4993	59,980		
		Special Road & Bridge	12,012,903	0.3500	0.3500	42,045		2024
	Hughes Township Nodaway County	General Revenue	21,448,766	0.0472	0.0472	10,124		
		Road & Bridge	21,448,766	0.4719	0.4719	101,217		
		Special Road & Bridge	21,448,766	0.3500	0.3500	75,071		2024
		Debt Service	21,448,766	0.1686	0.1686	36,163		
	Independence Township Nodaway County	General Revenue	5,310,895	0.0500	0.0500	2,655		
		Road & Bridge	5,310,895	0.4996	0.4996	26,533		
		Special Road & Bridge	5,310,895	0.3500	0.3500	18,588	A	2025
		Debt Service	5,310,895	0.3112	0.3112	16,528		

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Nodaway	Jackson Township Nodaway County	General Revenue	16,488,405	0.0499	0.0499	8,228		
		Road & Bridge	16,488,405	0.4992	0.4992	82,310		
		Special Road & Bridge	16,488,405	0.3500	0.3500	57,709		2022
		Debt Service	16,488,405	0.3517	0.3517	57,990		
	Jefferson Township Nodaway County	General Revenue	12,805,830	0.0499	0.0499	6,390		
		Road & Bridge	12,805,830	0.4982	0.4982	63,799		
		Special Road & Bridge	12,805,830	0.3500	0.3500	44,820		2024
	Lincoln Township Nodaway County	General Revenue	7,995,092	0.0482	0.0482	3,854		
		Road & Bridge	7,995,092	0.4818	0.4818	38,520		
		Special Road & Bridge	7,995,092	0.3471	0.3471	27,751		2022
		Debt Service	7,995,092	0.4353	0.4353	34,803		
	Monroe Township Nodaway County	General Revenue	15,793,600	0.0482	0.0482	7,613		
		Road & Bridge	15,793,600	0.4701	0.4701	74,246		
		Special Road & Bridge	15,793,600	0.3500	0.3500	55,278		2024
		Debt Service	15,793,600	0.2935	0.2935	46,354		
	Nodaway Township Nodaway County	General Revenue	15,278,524	0.0500	0.0500	7,639		
		Road & Bridge	15,278,524	0.5000	0.5000	76,393		
		Special Road & Bridge	15,278,524	0.3500	0.3500	53,475		2022
		Debt Service	15,278,524	0.4638	0.4638	70,862		
	Polk Township Nodaway County	General Revenue	230,141,314	0.0495	0.0495	113,920		
		Road & Bridge	230,141,314	0.3058	0.3058	703,772		
		Special Road & Bridge	230,141,314	0.1500	0.1500	345,212		2024
	Union Township Nodaway County	General Revenue	15,954,618	0.0498	0.0498	7,945		
		Road & Bridge	15,954,618	0.4985	0.4985	79,534		
		Special Road & Bridge	15,954,618	0.3500	0.3500	55,841		2022
		Debt Service	15,954,618	0.2108	0.2108	33,632		
	Washington Township Nodaway County	General Revenue	11,209,064	0.0481	0.0481	5,392		
		Road & Bridge	11,209,064	0.4814	0.4814	53,960		
		Special Road & Bridge	11,209,064	0.3500	0.3500	39,232		2024
	White Cloud Township Nodaway County	General Revenue	20,819,966	0.0471	0.0471	9,806		
		Road & Bridge	20,819,966	0.4700	0.4700	97,854		
		Special Road & Bridge	20,819,966	0.3467	0.3467	72,183		2022
		Debt Service	20,819,966	0.1745	0.1745	36,331		
	Barnard FPD	General Revenue	28,296,747	0.1921	0.1921	54,358		
	Graham FPD	General Revenue	22,773,655	0.1883	0.1883	42,883		
	Hopkins FPD	General Revenue	19,345,661	0.2235	0.2235	43,238		
	Polk Rural FPD	General Revenue	82,400,733	0.1493	0.1493	123,024		
	Clearmont FPD	General Revenue	8,805,710	0.2811	0.2811	24,753		
	Skidmore FPD	General Revenue	24,732,238	0.2417	0.2417	59,778		
	West Nodaway FPD	General Revenue	21,410,406	0.2741	0.2741	58,686		
	Jackson Township FPD	Fire	16,486,880	0.2996	0.2996	49,395		
		General Revenue	16,486,880	0.0000	0.0000	0		
	Union Township FPD	General Revenue	11,946,977	0.3000	0.3000	35,841		
	Elmo Area FPD	General Revenue	5,686,291	0.2806	0.2806	15,956		
	Parnell FPD	General Revenue	6,755,777	0.3000	0.3000	20,267		
	Nodaway County Health Center	General Revenue	417,908,772	0.0495	0.0495	206,865		
	Nodaway-Holt R-VII School District	Operating Funds-Schools	49,283,422	3.4139	3.3639	1,657,845	D	
		Operating Funds-Temp	49,283,422	0.8866	0.8866	436,947		2037
	West Nodaway County R-I SD	Operating Funds-Schools	30,113,396	4.6064	4.5811	1,379,525	BD	
		Debt Service	30,113,396	0.7309	0.6542	197,002		
	Northeast Nodaway County R-V SD	Operating Funds-Schools	18,830,118	4.9595	4.9595	933,880	D	
		Debt Service	18,830,118	1.0155	0.7707	145,124		
	Jefferson C-123 School District	Operating Funds-Schools	15,734,237	6.0074	5.6050	881,904		
		Debt Service	15,734,237	0.7948	0.7500	118,007		
	North Nodaway County R-VI SD	Operating Funds-Schools	32,352,455	4.0851	4.0605	1,313,671	D	
		Debt Service	32,352,455	0.7519	0.5900	190,879		
	Maryville R-II School District	Operating Funds-Schools	221,300,597	4.5848	4.2332	9,368,097		
		Debt Service	221,300,597	0.8918	0.7900	1,748,275		
	South Nodaway County R-IV SD	Operating Funds-Schools	18,150,895	5.3614	5.3614	973,142	D	
		Debt Service	18,150,895	0.5931	0.5900	107,090		
	Nodaway County	Ambulance	372,373,610	0.0000	0.0000	0		
		Developmental Dis. Board	417,908,772	0.0497	0.0497	207,701		
		General Revenue	417,908,772	0.3349	0.1600	668,654		
		Senior Services	417,908,772	0.0497	0.0497	207,701		
Oregon	Oregon County Ambulance District	General Revenue	122,592,355	0.0000	0.0000	0		
	Thayer SRD Oregon County	Road & Bridge	46,588,480	0.2073	0.2073	96,578		
	City of Alton	General Revenue	7,829,562	0.4764	0.4764	37,300		

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Oregon	City of Koshkonong	General Revenue	1,057,746	0.9021	0.9021	9,542		
	City of Thayer	General Revenue	19,195,044	0.4649	0.4649	89,238		
	Oregon County Library District	General Revenue	122,592,355	0.1861	0.1861	228,144		
	Oregon County Health Department	General Revenue	122,592,355	0.0930	0.0930	114,011		
	Couch R-I School District	Operating Funds-Schools	14,005,254	3.8013	3.5581	498,321	D	
		Operating Funds-Temp	14,005,254	0.5500	0.5500	77,029		2039
	Thayer R-II School District	Operating Funds-Schools	38,151,264	2.7500	2.7500	1,049,160	D	
		Debt Service	38,151,264	0.9314	0.9202	351,068		
	Oregon-Howell R-III School District	Operating Funds-Schools	17,067,584	2.5814	2.5814	440,583	D	
		Operating Funds-Temp	17,067,584	0.6618	0.6618	112,953		2022
		Debt Service	17,067,584	1.1109	0.8000	136,541		
	Alton R-IV School District	Operating Funds-Schools	49,572,460	2.7500	2.7500	1,363,243	D	
	Oregon County	Common Road District	76,036,576	0.2652	0.2652	201,649		
		Developmental Dis. Board	122,592,355	0.0930	0.0930	114,011		
		General Revenue	122,592,355	0.3392	0.1176	144,169		
		Senior Services	122,592,355	0.0465	0.0465	57,005		
Osage	Osage County Ambulance District	General Revenue	174,756,553	0.2918	0.1601	279,785		
	Chamois SRD Osage County	Road & Bridge	5,991,588	0.3448	0.3448	20,659		
	Linn City SRD Osage County	Road & Bridge	18,649,260	0.3267	0.3267	60,927		
	Westphalia SRD Osage County	Road & Bridge	5,653,533	0.2422	0.2422	13,693		
		Special Road & Bridge	5,653,533	0.1797	0.1797	10,159		2023
	Village of Argyle	General Revenue	1,352,574	0.3330	0.3330	4,504		
	City of Chamois	General Revenue	3,565,034	0.5774	0.5774	20,585		
	City of Linn	General Revenue	18,492,046	0.7303	0.7303	135,047		
		Parks & Recreation	18,492,046	0.0500	0.0500	9,246		
	City of Meta	General Revenue	6,161,460	0.3978	0.3978	24,510		
	Osage County Library District	General Revenue	257,375,801	0.1766	0.1766	454,526		
	Chamois Volunteer FPD	General Revenue	18,886,954	0.2568	0.2568	48,502		
	Meta Fire & Rescue FPD	General Revenue	17,314,806	0.2968	0.2968	51,390		
	Linn FPD	General Revenue	114,674,399	0.2671	0.2671	306,295		
	Osage County R-I School District	Operating Funds-Schools	17,240,864	5.2136	5.1076	880,594	D	
	Osage County R-II School District	Operating Funds-Schools	79,602,624	2.7500	2.7500	2,189,072	D	
		Debt Service	79,602,624	1.0526	1.0500	835,828		
	Osage County R-III School District	Operating Funds-Schools	112,901,619	3.4418	3.4418	3,885,848	D	
	Osage County	Common Road District	223,690,624	0.2163	0.2163	483,843		
		Developmental Dis. Board	257,375,801	0.0971	0.0971	249,912		
		General Revenue	257,375,801	0.3221	0.3221	829,007		
Ozark	Ozark County Ambulance District	Ambulance	133,611,712	0.2800	0.2150	287,265		
	Village of Bakersfield	General Revenue	1,572,291	0.3782	0.3782	5,946		
		Health	1,572,291	0.1864	0.1864	2,931		
	City of Gainesville	General Revenue	9,783,101	0.4413	0.4290	41,970		
	Village of Theodosia	General Revenue	5,019,239	0.3088	0.3088	15,499		
	Ozark County Health Center	General Revenue	133,611,712	0.0916	0.0916	122,388		
	Thornfield R-I School District	Operating Funds-Schools	8,444,422	3.1855	3.1855	268,997	D	
	Bakersfield R-IV School District	Operating Funds-Schools	17,092,861	3.7046	3.7046	633,222	D	
		Debt Service	17,092,861	1.0806	1.0500	179,475		
	Gainesville R-V School District	Operating Funds-Schools	60,155,151	2.7500	2.7500	1,654,267	D	
	Dora R-III School District	Operating Funds-Schools	21,480,700	3.3837	3.3837	726,842	D	
		Debt Service	21,480,700	0.2336	0.1626	34,928		
	Lutie R-VI School District	Operating Funds-Schools	29,504,999	3.5424	3.5424	1,045,185	D	
	Ozark County	General Revenue	133,611,712	0.3114	0.1600	213,779		
		Road & Bridge	133,611,712	0.2356	0.2356	314,789		
Pemiscot	City of Bragg City	General Revenue	483,133	0.5000	0.5000	2,416		
	City of Caruthersville	Cemetery	45,258,637	0.0447	0.0447	20,231		
		General Revenue	45,258,637	0.6256	0.6256	283,138		
		Health	45,258,637	0.1788	0.1788	80,922		
		Library	45,258,637	0.1000	0.1000	45,259		
		Sewer	45,258,637	0.2122	0.2122	96,039		
	Town of Cooter	General Revenue	3,522,212	1.0000	1.0000	35,222		
	City of Hayti	Cemetery	22,748,287	0.0500	0.0500	11,374		
		General Revenue	22,748,287	0.6683	0.6683	152,027		
		Health	22,748,287	0.1836	0.1836	41,766		
		Library	22,748,287	0.2228	0.2228	50,683		
		Parks & Recreation	22,748,287	0.3015	0.3015	68,586		
	City of Hayti Heights	General Revenue	999,182	1.0000	1.0000	9,992		
		Health	999,182	0.2000	0.2000	1,998		
	City of Holland	General Revenue	1,079,872	0.7016	0.7016	7,576		

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Pemiscot	City of Homestown	General Revenue	180,699	0.6000	0.6000	1,084		
	City of Steele	General Revenue	13,103,710	0.6391	0.6391	83,746		
		Health	13,103,710	0.1844	0.1844	24,163		
		Library	13,103,710	0.1844	0.1844	24,163		
		Parks & Recreation	13,103,710	0.1844	0.1844	24,163		
	Village of Wardell	General Revenue	2,030,481	0.7551	0.7551	15,332		
		Health	2,030,481	0.1000	0.1000	2,030		
	Pemiscot County Health Center	General Revenue	213,352,489	0.1000	0.1000	213,352		
	North Pemiscot County R-I SD	Operating Funds-Schools	20,767,959	3.1415	3.1415	652,425	D	
	Hayti R-II School District	Operating Funds-Schools	31,306,788	4.0219	4.0219	1,259,128	D	
	Pemiscot County R-III SD	Operating Funds-Schools	13,260,206	4.0000	4.0000	530,408	D	
		Debt Service	13,260,206	0.7392	0.3500	46,411		
	Cooter R-IV School District	Operating Funds-Schools	9,329,974	5.0000	5.0000	466,499	D	
	South Pemiscot County R-V SD	Operating Funds-Schools	34,049,969	3.8482	3.8482	1,310,311	D	
	Pemiscot County C-7 School District	Operating Funds-Schools	13,272,368	4.4752	4.4752	593,965	D	
	Caruthersville 18 School District	Operating Funds-Schools	50,462,943	4.0100	4.0100	2,023,564	D	
		Debt Service	50,462,943	0.4686	0.4108	207,302		
	Pemiscot County Special School District	Operating Funds-Schools	209,087,056	0.5000	0.5000	1,045,435		
		Debt Service	209,087,056	0.0653	0.0452	94,507		
	Pemiscot County	Developmental Dis. Board	213,352,489	0.1000	0.1000	213,352		
		General Revenue	213,352,489	0.3963	0.1826	389,582		
		Hospital	213,352,489	0.4200	0.4200	896,080		
		Johnson Grass	213,352,489	0.0500	0.0500	106,676		
		Road & Bridge	213,352,489	0.3041	0.3041	648,805		
Perry	City of Altenburg	General Revenue	5,524,602	0.5950	0.5950	32,871		
	City of Frohna	General Revenue	6,260,954	0.6586	0.6586	41,235		
	Village of Longtown	General Revenue	1,077,838	0.3074	0.3074	3,313		
	City of Perryville	General Revenue	170,964,419	0.3696	0.3696	631,884		
		Parks & Recreation	170,964,419	0.1571	0.1571	268,585		
		Debt Service	170,964,419	0.3685	0.2000	341,929		
	Perry County Library District	General Revenue	434,305,689	0.0881	0.0881	382,623		
	Perry County Health Department	General Revenue	434,305,689	0.1762	0.1762	765,247		
	Perry County 32 School District	Operating Funds-Schools	386,733,884	3.0602	3.0602	11,834,830	D	
		Operating Funds-Temp	386,733,884	0.3354	0.3354	1,297,105		2036
	Altenburg 48 School District	Operating Funds-Schools	22,759,876	3.5099	3.5099	798,849	D	
	Perry County	Developmental Dis. Board	434,305,689	0.0881	0.0881	382,623		
		General Revenue	434,305,689	0.4049	0.2092	908,568		
		Hospital	434,305,689	0.0881	0.0881	382,623		
		Mental Health	434,305,689	0.0881	0.0881	382,623		
		Road & Bridge	434,305,689	0.2933	0.2933	1,273,819		
Pettis	City of Green Ridge	General Revenue	4,605,882	0.9211	0.9211	42,425		
	City of Houstonia	General Revenue	1,499,650	0.9097	0.9097	13,642		
	Village of Hughesville	General Revenue	1,391,156	0.4057	0.4057	5,644		
		General Revenue-Temp	1,391,156	0.3000	0.3000	4,173		2023
	City of La Monte	General Revenue	7,996,253	0.8921	0.8921	71,335		
		Parks & Recreation	7,996,253	0.0373	0.0373	2,983		
	City of Sedalia	Fire	285,256,766	0.0500	0.0500	142,628		
		General Revenue	285,256,766	0.4813	0.4813	1,372,941		
		Library	221,548,888	0.2344	0.2344	519,311		
		Library-Temp	221,548,888	0.0681	0.0681	150,875		2037
		Parks & Recreation	285,256,766	0.1674	0.1674	477,520		
		Police	285,256,766	0.0942	0.0942	268,712		
	City of Smithton	General Revenue	5,197,411	0.9027	0.9027	46,917		
	Boonslick Regional Library District	General Revenue	1,075,897,779	0.1352	0.1352	1,454,614		
	Pettis County FPD 1	General Revenue	266,929,162	0.2735	0.2735	730,051		
	Sedalia SBD	General Revenue	4,857,330	0.8500	0.8500	41,287		
	Pettis County Health Center	General Revenue	666,169,869	0.0901	0.0901	600,219		
	State Fair Community College	General Revenue	1,012,657,488	0.3972	0.3972	4,022,276		
	Pettis County R-V School District	Operating Funds-Schools	33,705,324	3.6641	3.6641	1,234,997	D	
		Debt Service	33,705,324	0.5796	0.4922	165,898		
	La Monte R-IV School District	Operating Funds-Schools	23,872,215	2.9622	2.9622	707,143	D	
		Debt Service	23,872,215	0.9338	0.9246	220,722		
	Smithton R-VI School District	Operating Funds-Schools	51,298,251	3.6258	3.6258	1,859,972	D	
	Green Ridge R-VIII School District	Operating Funds-Schools	33,366,548	3.3417	3.3417	1,115,010	D	
		Debt Service	33,366,548	0.8114	0.6071	202,568		
	Pettis County R-XII School District	Operating Funds-Schools	55,146,252	2.8550	2.7900	1,538,580	D	
	Sedalia 200 School District	Operating Funds-Schools	402,608,692	3.2000	3.2000	12,883,478	D	

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Pettis	Sedalia 200 School District	Operating Funds-Temp	402,608,692	0.8628	0.8628	3,473,708		2026
	Pettis County	Developmental Dis. Board	666,891,494	0.0901	0.0900	600,202		
		General Revenue	666,891,494	0.3041	0.0900	600,202		
		Johnson Grass	666,891,494	0.0483	0.0070	46,682		
		Road & Bridge	666,891,494	0.2852	0.2852	1,901,975		
Phelps	St. James Ambulance District	General Revenue	152,541,470	0.1345	0.0000	0		
	City of Doolittle	General Revenue	5,146,386	0.2793	0.2793	14,374		
	City of Newburg	General Revenue	1,899,954	0.8470	0.8470	16,093		
		Library	1,899,954	0.2000	0.2000	3,800		
	City of Rolla	General Revenue	248,010,917	0.4320	0.4320	1,071,407		
		Library	248,010,917	0.1803	0.1803	447,164		
		Parks & Recreation	248,010,917	0.1064	0.1064	263,884		
	City of St. James	General Revenue	40,039,319	0.3884	0.3884	155,513		
		Library	40,039,319	0.2899	0.2899	116,074		
		Parks & Recreation	40,039,319	0.0606	0.0606	24,264		
	City of Edgar Springs	General Revenue	1,890,154	0.5103	0.5103	9,645		
	Doolittle Rural FPD	General Revenue	37,066,041	0.4757	0.4757	176,323		
	Rolla Rural FPD	General Revenue	205,161,659	0.4454	0.4454	913,790		
	Duke Rural FPD	General Revenue	6,722,202	0.2458	0.2458	16,523		
	St. James FPD	General Revenue	142,990,623	0.2438	0.2438	348,611		
	Edgar Springs Rural Volunteer FPD	General Revenue	19,470,102	0.3000	0.3000	58,410		
	St. James R-I School District	Operating Funds-Schools	145,824,962	2.7500	2.7500	4,010,186	D	
		Debt Service	145,824,962	1.0127	0.9000	1,312,425		
	Newburg R-II School District	Operating Funds-Schools	31,971,012	3.7100	3.7100	1,186,125	D	
		Debt Service	31,971,012	0.6862	0.4834	154,548		
	Rolla 31 School District	Operating Funds-Schools	500,660,440	3.4645	3.0030	15,034,833		
		Debt Service	500,660,440	0.7324	0.5850	2,928,864		
	Phelps County R-III School District	Operating Funds-Schools	22,899,655	2.7500	2.7500	629,741	D	
		Debt Service	22,899,655	0.2150	0.1800	41,219		
	Phelps County	Developmental Dis. Board	721,370,095	0.0686	0.0686	494,860		
		General Revenue	721,370,095	0.2667	0.0926	667,989		
		Road & Bridge	721,370,095	0.1905	0.0968	698,286		
Pike	Village of Annada	General Revenue	369,349	0.6487	0.6487	2,396		
	City of Bowling Green	Cemetery	49,105,168	0.0984	0.0984	48,319		
		General Revenue	49,105,168	0.6382	0.6382	313,389		
		Library	49,105,168	0.1970	0.1970	96,737		
		Parks & Recreation	49,105,168	0.0000	0.0000	0		
	City of Clarksville	General Revenue	5,108,464	0.7439	0.7439	38,002		
	City of Curryville	General Revenue	1,759,898	0.9877	0.9877	17,383		
	Village of Eolia	General Revenue	7,053,230	0.4062	0.4062	28,650		
	City of Frankford	General Revenue	2,219,982	1.0000	1.0000	22,200		
		Streets	2,219,982	0.1300	0.1300	2,886		
	City of Louisiana	General Revenue	38,962,684	0.7359	0.7359	286,726		
		Library	38,962,684	0.1000	0.1000	38,963		
	Buffalo Township FPD	General Revenue	48,970,853	0.3028	0.3028	148,284		
	Curryville Volunteer FPD	General Revenue	14,945,002	0.3000	0.3000	44,835		
	Pike County Health Department	General Revenue	323,046,470	0.2500	0.2500	807,616		
	Bowling Green R-I School District	Operating Funds-Schools	135,195,621	3.3949	3.3949	4,589,756	D	
		Debt Service	135,195,621	0.5068	0.5000	675,978		
	Pike County R-III School District	Operating Funds-Schools	52,657,565	4.2496	4.2496	2,237,736	D	
		Debt Service	52,657,565	1.2759	0.7521	396,038		
	Boncl R-X School District	Operating Funds-Schools	13,450,951	5.0400	4.6500	625,469		
	Louisiana R-II School District	Operating Funds-Schools	52,203,348	3.7500	3.7500	1,957,626	D	
		Debt Service	52,203,348	0.5221	0.5000	261,017		
	Pike County	Developmental Dis. Board	323,046,470	0.2000	0.2000	646,093		
		General Revenue	323,046,470	0.4468	0.2845	919,067		
		Hospital	323,046,470	0.2200	0.2200	710,702		
		Road & Bridge	323,046,470	0.3240	0.3240	1,046,671		
Platte	Northland Regional AD	General Revenue	781,808,070	0.3940	0.3940	3,080,324		
	Southern Platte County Ambulance District	General Revenue	811,520,633	0.1067	0.1067	865,893		
	Drainage District 1 Platte County	General Revenue	1,370,476	0.0736	0.0711	974		
	Farley SRD Platte County	Road & Bridge	23,330,311	0.2898	0.2898	67,611		
		Special Road & Bridge	23,330,311	0.3500	0.3500	81,656		2024
	Parkville SRD Platte County	Road & Bridge	1,122,605,503	0.2382	0.2382	2,674,046		
	Platte City SRD Platte County	Road & Bridge	1,436,832,753	0.2729	0.2729	3,921,117		
	Weston SRD Platte County	Road & Bridge	90,023,037	0.2330	0.2330	209,754		
		Special Road & Bridge	90,023,037	0.3359	0.3359	302,387		2023

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Platte	City of Camden Point	General Revenue	7,527,441	0.6050	0.6050	45,541		
	City of Dearborn	General Revenue	7,506,461	0.4474	0.4474	33,584		
	City of Edgerton	General Revenue	7,433,546	0.6431	0.6431	47,805		
	Village of Farley	General Revenue	4,917,389	0.3602	0.3602	17,712		
	Village of Ferrelview	General Revenue	4,302,744	0.5401	0.5401	23,239		
	Village of Iatan	General Revenue	293,620	0.5000	0.5000	1,468		
	City of Platte City	General Revenue	96,218,392	0.4763	0.4763	458,288		
		Debt Service	96,218,392	0.5258	0.5258	505,916		
	City of Platte Woods	General Revenue	14,653,704	0.7358	0.7358	107,822		
	City of Tracy	General Revenue	9,411,330	0.5078	0.5078	47,791		
	City of Weatherby Lake	General Revenue	74,180,676	0.7187	0.7187	533,137		
		Parks & Recreation	74,180,676	0.1534	0.1534	113,793		
	City of Weston	General Revenue	33,916,699	0.3686	0.3686	125,017		
		Lights	33,916,699	0.1043	0.1043	35,375		
		Parks & Recreation	33,916,699	0.1342	0.1342	45,516		
	City of Lake Waukomis	General Revenue	28,658,973	0.4621	0.4621	132,433		
		General Revenue - Temp	28,658,973	0.7000	0.7000	200,613	A	2025
	City of Parkville	General Revenue	315,362,274	0.4424	0.4424	1,395,163		
		General Revenue-Temp	315,362,274	0.1673	0.1673	527,601		2024
	City of Northmoor	General Revenue	10,802,509	0.4404	0.4404	47,574		
	Town of Ridgely	General Revenue	1,641,995	0.3165	0.3165	5,197		
	City of Houston Lake	Fire	4,237,897	0.7800	0.7800	33,056		2024
		General Revenue	4,237,897	0.5559	0.5559	23,558		
	Central Platte FPD	General Revenue	317,185,636	0.2821	0.2821	894,781		
	Southern Platte FPD	General Revenue	675,536,204	0.8264	0.8264	5,582,631		
		Debt Service	675,536,204	0.0403	0.0403	272,241		
	Weatherby Lake FPD	General Revenue	74,180,676	0.8919	0.8919	661,617		
	West Platte FPD	Ambulance	224,254,343	0.3897	0.3897	873,919		
		General Revenue	224,254,343	0.3897	0.3897	873,919		
	Camden Point FPD	General Revenue	28,665,833	0.4632	0.4632	132,780		
	Smithville Area FPD	General Revenue	398,849,435	0.6321	0.6321	2,521,127		
		Debt Service	398,849,435	0.1254	0.1254	500,157		
	Edgerton-Trimble FPD	General Revenue	53,350,629	0.4842	0.4842	258,324		
	Dearborn Area FPD	General Revenue	40,984,954	0.5172	0.5172	211,974		
	Platte County Health Department	General Revenue	3,290,331,895	0.0733	0.0733	2,411,813		
	North Platte County R-I SD	Operating Funds-Schools	72,456,194	3.8328	3.8328	2,777,101	D	
		Debt Service	72,456,194	1.1780	0.9072	657,323		
	West Platte County R-II SD	Operating Funds-Schools	228,398,366	4.0470	4.0250	9,193,034	D	
	Platte County R-III School District	Operating Funds-Schools	709,643,452	3.4875	3.1484	22,342,414		
		Operating Funds-Temp	709,643,452	0.3871	0.3871	2,747,030		2034
		Debt Service	709,643,452	1.5313	1.4838	10,529,690		
	Park Hill School District	Operating Funds-Schools	2,168,038,011	4.9907	4.8988	106,207,846	BD	
		Debt Service	2,168,038,011	0.5617	0.4967	10,768,645		
	Platte County	Developmental Dis. Board	3,290,331,895	0.1192	0.1192	3,922,076		
		General Revenue	3,290,331,895	0.3208	0.0600	1,974,199		
		Mental Health	3,290,331,895	0.0916	0.0916	3,013,944		
		Road & Bridge	617,456,162	0.3103	0.3080	1,901,765		
		Senior Services	3,290,331,895	0.0459	0.0459	1,510,262		
Polk	Blue Mound SRD Polk County	Road & Bridge	4,966,112	0.3017	0.3017	14,983		
	Bolivar SRD Polk County	Road & Bridge	130,990,593	0.1875	0.1875	245,607		
	Flemington SRD Polk County	Road & Bridge	2,341,436	0.3379	0.3379	7,912		
	Humansville SRD Polk County	Road & Bridge	17,406,303	0.2550	0.2550	44,386		
		Special Road & Bridge	17,406,303	0.3500	0.3500	60,922		2024
	Southwest SRD Polk County	Road & Bridge	1,160,064	0.3354	0.3354	3,891		
	Polk County SRD	Road & Bridge	266,322,841	0.2581	0.2581	687,379		
	Village of Aldrich	General Revenue	750,941	0.3575	0.3575	2,685		
	City of Bolivar	General Revenue	125,480,103	0.0000	0.0000	0		
		Parks & Recreation	125,480,103	0.0000	0.0000	0		
	City of Fair Play	General Revenue	3,032,864	0.8873	0.8873	26,911		
	City of Humansville	General Revenue	6,522,697	0.5881	0.5881	38,360		
	City of Morrisville	General Revenue	3,227,036	0.4548	0.4548	14,677		
	Polk County Library District	General Revenue	423,187,349	0.2222	0.2222	940,322		
	Pleasant Hope FPD	General Revenue	41,279,545	0.2423	0.2423	100,020		
	Central Polk County FPD	General Revenue	100,636,875	0.2778	0.2778	279,569		
	Morrisville FPD	General Revenue	52,931,252	0.2558	0.2558	135,398		
	Polk County Health Center	General Revenue	423,187,349	0.1624	0.1624	687,256		
	Bolivar R-I School District	Operating Funds-Schools	218,686,899	3.2552	3.0651	6,702,972	D	

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Polk	Bolivar R-I School District	Debt Service	218,686,899	1.2237	0.7761	1,697,229		
	Fair Play R-II School District	Operating Funds-Schools	27,035,991	3.3576	3.3227	898,325	D	
		Debt Service	27,035,991	0.8188	0.7385	199,661		
	Halfway R-III School District	Operating Funds-Schools	29,767,740	3.2160	3.2160	957,331	D	
		Debt Service	29,767,740	0.7590	0.7298	217,245		
	Humansville R-IV School District	Operating Funds-Schools	30,105,049	2.8411	2.8411	855,315	D	
		Debt Service	30,105,049	1.0325	0.8877	267,243		
	Marion C. Early R-V School District	Operating Funds-Schools	50,156,614	3.2866	3.2866	1,648,447	D	
		Debt Service	50,156,614	0.3481	0.3481	174,595		
	Pleasant Hope R-VI School District	Operating Funds-Schools	63,191,554	3.1064	3.1064	1,962,982	D	
		Debt Service	63,191,554	0.8926	0.6630	418,960		
	Polk County	Developmental Dis. Board	423,187,349	0.0194	0.0194	82,098		
		General Revenue	423,187,349	0.2994	0.2994	1,267,023		
		Senior Services	423,187,349	0.0461	0.0461	195,089		
Pulaski	Dixon Ambulance District	General Revenue	90,549,815	0.2795	0.2795	253,087		
	Pulaski County Ambulance District	General Revenue	529,510,887	0.0000	0.0000	0		
	City of Crocker	General Revenue	10,382,945	0.7009	0.7009	72,774		
		Parks & Recreation	10,382,945	0.1761	0.1761	18,284		
	City of Dixon	General Revenue	17,992,927	0.4867	0.4867	87,572		
		Library	17,992,927	0.1493	0.1493	26,863		
		Debt Service	17,992,927	0.5576	0.5576	100,329		
	City of St. Robert	General Revenue	117,422,202	0.3417	0.3417	401,232		
	City of Waynesville	General Revenue	77,310,841	0.6306	0.6306	487,522		
	City of Richland	General Revenue	19,158,311	0.5998	0.5998	114,912		
	Pulaski County Library District	General Revenue	571,894,536	0.1336	0.1336	764,051		
	Hazelgreen FPD	General Revenue	31,567,410	0.2731	0.2731	86,211		
	Crocker Rural FPD	General Revenue	45,313,403	0.2451	0.2451	111,063		
	Waynesville Rural FPD	General Revenue	209,142,637	0.4521	0.4521	945,534		
	Dixon Rural FPD	General Revenue	97,318,925	0.2517	0.2517	244,952		
	Pulaski County Health Department	General Revenue	589,926,872	0.0710	0.0710	418,848		
	Swedeborg R-III School District	Operating Funds-Schools	7,351,156	3.3596	3.3596	246,969	D	
	Pulaski County R-IV School District	Operating Funds-Schools	41,608,137	3.0596	3.0596	1,273,043	D	
	Laquey R-V School District	Operating Funds-Schools	46,801,349	2.7500	2.7500	1,287,037	D	
		Debt Service	46,801,349	0.1125	0.1123	52,558		
	Waynesville R-VI School District	Operating Funds-Schools	371,750,433	2.9240	2.9240	10,869,983	D	
	Dixon R-I School District	Operating Funds-Schools	80,029,339	2.7500	2.7500	2,200,807	D	
		Debt Service	80,029,339	0.3038	0.2700	216,079		
	Crocker R-II School District	Operating Funds-Schools	39,099,239	2.7500	2.7500	1,075,229	D	
		Debt Service	39,099,239	0.6120	0.5764	225,368		
	Pulaski County	Developmental Dis. Board	589,926,872	0.0706	0.0706	416,488		
		General Revenue	589,926,872	0.0000	0.0000	0		
		Road & Bridge	589,926,872	0.1944	0.1944	1,146,818		
		Senior Services	589,926,872	0.0441	0.0441	260,158		
Putnam	Putnam County Ambulance District	General Revenue	111,010,849	0.3619	0.3619	401,748		
	Putnam County Care Center	General Revenue	111,010,849	0.2956	0.2956	328,148		
	Unionville SRD Putnam County	Road & Bridge	17,739,858	0.2801	0.2801	49,689		
		Special Road & Bridge	17,739,858	0.3500	0.3500	62,090	A	2025
	Lake Thunderhead SRD Putnam County	Road & Bridge	25,413,217	0.2724	0.2724	69,226		
		Special Road & Bridge	25,413,217	0.3500	0.3500	88,946		2024
	Village of Livonia	General Revenue	414,780	0.5000	0.5000	2,074		
	Village of Lucerne	General Revenue	1,492,162	0.5000	0.5000	7,461		
	Village of Powersville	General Revenue	490,227	0.4522	0.4522	2,217		
	City of Unionville	Fire	17,323,726	0.1754	0.1754	30,386		
		General Revenue	17,323,726	0.8662	0.8662	150,058		
		Parks & Recreation	17,323,726	0.1754	0.1754	30,386		
	Village of Worthington	General Revenue	311,765	0.5000	0.5000	1,559		
	Elm Township Putnam County	Road & Bridge	9,835,177	0.4864	0.4864	47,838		
		Special Road & Bridge	9,835,177	0.3500	0.3500	34,423		2022
	Grant Township Putnam County	Road & Bridge	3,101,689	0.4881	0.4881	15,139		
		Special Road & Bridge	3,101,689	0.3500	0.3500	10,856	A	2025
	Jackson Township Putnam County	Road & Bridge	4,271,341	0.4873	0.4873	20,814		
		Special Road & Bridge	4,271,341	0.3411	0.3411	14,570		2022
	Liberty Township Putnam County	Road & Bridge	4,699,488	0.4947	0.4947	23,248		
		Special Road & Bridge	4,699,488	0.3500	0.3500	16,448		2024
	Lincoln Township Putnam County	Road & Bridge	9,561,732	0.4903	0.4903	46,881		
		Special Road & Bridge	9,561,732	0.3500	0.3500	33,466		2024
	Medicine Township Putnam County	Road & Bridge	8,949,091	0.5000	0.5000	44,745		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Putnam	Medicine Township Putnam County	Special Road & Bridge	8,949,091	0.3500	0.3500	31,322		2024
	Richland Township Putnam County	Road & Bridge	5,250,668	0.4859	0.4859	25,513		
		Special Road & Bridge	5,250,668	0.3500	0.3500	18,377		2024
	Sherman Township Putnam County	Road & Bridge	3,030,222	0.5000	0.5000	15,151		
		Special Road & Bridge	3,030,222	0.3500	0.3500	10,606		2024
	Union Township Putnam County	Road & Bridge	7,782,548	0.4916	0.4916	38,259		
		Special Road & Bridge	7,782,548	0.3456	0.3456	26,896		2022
	Wilson Township Putnam County	Road & Bridge	5,498,656	0.4738	0.4738	26,053		
		Special Road & Bridge	5,498,656	0.3500	0.3500	19,245		2024
	York Township Putnam County	Road & Bridge	6,013,026	0.4635	0.4635	27,870		
		Special Road & Bridge	6,013,026	0.3500	0.3500	21,046		2024
	Elm Township FPD	General Revenue	9,835,177	0.2984	0.2984	29,348		
	Liberty Township FPD	General Revenue	4,699,488	0.2953	0.2953	13,878		
	Grant Township FPD	General Revenue	3,101,689	0.2929	0.2929	9,085		
	York Township Volunteer FPD	General Revenue	6,026,899	0.2594	0.2594	15,634		
	Putnam County Health Department	General Revenue	111,010,849	0.2713	0.2713	301,172		
	Putnam County R-I School District	Operating Funds-Schools	103,733,673	3.1923	3.1923	3,311,490	D	
		Debt Service	103,733,673	0.6815	0.3900	404,561		
	Putnam County	General Revenue	111,010,849	0.4525	0.4525	502,324		
		Hospital	111,010,849	0.4525	0.4525	502,324		
		Library	111,010,849	0.1964	0.1964	218,025		
		Senior Services	111,010,849	0.0452	0.0452	50,177		
		Debt Service	111,010,849	0.1172	0.0000	0		
Ralls	Ralls County Ambulance District 3	General Revenue	208,409,095	0.4009	0.4009	835,512		
	City of Center	Fire	5,940,461	0.1886	0.1886	11,204		
		General Revenue	5,940,461	0.8114	0.8114	48,201		
	City of New London	General Revenue	11,170,261	0.4469	0.4469	49,920		
	City of Perry	Fire	10,819,807	0.2684	0.2684	29,040		
		General Revenue	10,819,807	0.5002	0.5002	54,121		
	Ralls County Library District	General Revenue	242,210,145	0.0957	0.0957	231,795		
	Hannibal Rural FPD	General Revenue	129,702,449	0.1418	0.1418	183,918		
	Ralls County Health Department	General Revenue	278,011,551	0.0942	0.0942	261,887		
	Ralls County R-II School District	Operating Funds-Schools	102,794,393	2.9500	2.9500	3,032,435	D	
		Debt Service	102,794,393	0.7246	0.7100	729,840		
	Ralls County	General Revenue	278,011,551	0.2798	0.1652	459,275		
		Road & Bridge	278,011,551	0.2656	0.2656	738,399		
Randolph	Randolph County Ambulance District	General Revenue	458,953,633	0.0000	0.0000	0		
	Moberly SRD Randolph County	Special Road & Bridge	217,028,845	0.0919	0.0919	199,450		2023
	Village of Cairo	General Revenue	2,962,185	0.5000	0.5000	14,811		
	City of Clark	General Revenue	2,178,416	1.0000	1.0000	21,784		
	City of Clifton Hill	General Revenue	604,340	0.6167	0.6167	3,727		
	City of Higbee	General Revenue	2,735,176	0.8800	0.8800	24,070		
		Parks & Recreation	2,735,176	0.1500	0.1500	4,103		
	City of Huntsville	Cemetery	13,419,386	0.1924	0.1924	25,819		
		Fire	13,419,386	0.1400	0.1400	18,787		
		General Revenue	13,419,386	0.7807	0.7807	104,765		
		Parks & Recreation	13,419,386	0.1000	0.1000	13,419		
	Village of Jacksonville	General Revenue	579,568	0.5000	0.5000	2,898		
		Parks & Recreation	579,568	0.4000	0.4000	2,318		
	City of Moberly	General Revenue	176,321,495	0.7294	0.7294	1,286,089		
		Parks & Recreation	176,321,495	0.3385	0.3385	596,848		
	Village of Renick	General Revenue	1,151,312	0.4923	0.4923	5,668		
	Randolph County Library District	General Revenue	458,953,633	0.2430	0.2430	1,115,257		
	Higbee Area FPD	General Revenue	19,368,214	0.2577	0.2577	49,912		
	Southeastern Randolph FPD	General Revenue	34,250,347	0.2720	0.2720	93,161		
		Debt Service	34,250,347	0.2294	0.1900	65,076		
	Eastern Randolph Rural FPD	General Revenue	23,435,699	0.2896	0.2896	67,870		
	Northeast R-IV Rural FPD	General Revenue	39,500,101	0.2146	0.2146	84,767		
	Westran FPD	General Revenue	177,428,274	0.2602	0.2602	461,668		
	Downtown Moberly CID	Capital Improvements	3,264,985	7.2744	7.2744	237,508		2036
	Randolph County Health Department	General Revenue	458,953,633	0.1456	0.1456	668,236		
	Moberly Area Community College	General Revenue	211,937,246	0.3328	0.3328	705,327		
	Northeast Randolph County R-IV SD	Operating Funds-Schools	32,593,388	3.7705	3.7705	1,228,934	D	
		Debt Service	32,593,388	0.8840	0.8700	283,562		
	Renick R-V School District	Operating Funds-Schools	18,781,658	3.8972	3.8972	731,959	D	
		Operating Funds-Temp	18,781,658	0.4700	0.4700	88,274		2025
	Higbee R-VIII School District	Operating Funds-Schools	15,169,741	4.0500	4.0500	614,375	D	

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Randolph	Higbee R-VIII School District	Debt Service	15,169,741	1.0002	1.0000	151,697		
	Westran R-I School District	Operating Funds-Schools	169,147,870	3.7500	3.7500	6,343,045		
	Moberly School District	Operating Funds-Schools	211,741,838	3.6027	3.6027	7,628,423	D	
		Debt Service	211,741,838	1.4645	1.1423	2,418,727		
	Randolph County	Developmental Dis. Board	557,658,583	0.1445	0.1445	805,817		
		General Revenue	555,135,325	0.3649	0.2057	1,141,913		
		Road & Bridge	555,135,325	0.1950	0.1950	1,082,514		
Ray	Ray County Ambulance District	General Revenue	338,866,012	0.2785	0.1414	479,157		
	Senior Citizen's NHD	General Revenue	416,050,965	0.1348	0.1348	560,837		
	Willow Creek Watershed Subdistrict	General Revenue	19,816,514	0.1834	0.1834	36,343		
	Camden SRD Ray County	Road & Bridge	16,866,953	0.3266	0.3266	55,087		
		Special Road & Bridge	16,866,953	0.2343	0.2343	39,519		2023
	Hardin SRD Ray County	Road & Bridge	21,428,288	0.2369	0.2369	50,764		
	Henrietta SRD Ray County	Road & Bridge	10,462,688	0.3110	0.3000	31,388		
	Lawson SRD Ray County	Road & Bridge	48,513,636	0.2403	0.2403	116,578		
		Special Road & Bridge	48,513,636	0.2918	0.2918	141,563		2023
	Orrick SRD Ray County	Road & Bridge	26,970,671	0.4311	0.4311	116,271		
	Richmond SRD Ray County	Road & Bridge	119,945,110	0.2564	0.2564	307,539		
	Ray County SRD	Road & Bridge	165,102,407	0.2392	0.2392	394,925		
		Special Road & Bridge	165,102,407	0.2400	0.2400	396,246	A	2025
	Crystal Lakes SRD Ray County	Special Road & Bridge	4,603,274	0.4584	0.4584	21,101		
	City of Camden	Fire	2,196,729	0.0000	0.0000	0		
		General Revenue	2,196,729	0.6161	0.6161	13,534		
		Streets	2,196,729	0.0094	0.0094	206		
		Streets-Temp	2,196,729	0.2914	0.2914	6,401		2022
	Village of Elmira	General Revenue	759,110	0.4867	0.4867	3,695		
	City of Fleming	General Revenue	1,922,206	0.2344	0.2344	4,506		
	City of Hardin	General Revenue	9,767,065	1.0000	1.0000	97,671		
	City of Henrietta	General Revenue	3,900,319	1.0000	1.0000	39,003		
		Parks & Recreation	3,900,319	0.1000	0.1000	3,900		
		Streets	3,900,319	0.3000	0.3000	11,701		2022
	City of Orrick	General Revenue	8,436,877	0.7889	0.7889	66,559		
	City of Richmond	General Revenue	77,235,485	0.6651	0.6651	513,693		
		Parks & Recreation	77,235,485	0.1660	0.1660	128,211		
		Debt Service	77,235,485	0.7585	0.4100	316,665		
	City of Wood Heights	General Revenue	10,060,226	0.3564	0.3564	35,855		
	City of Homestead Village	General Revenue	1,210,994	0.4581	0.4581	5,548		
		General Revenue-Temp	1,210,994	0.5122	0.5122	6,203		2023
	City of Excelsior Estates	General Revenue	794,855	0.8982	0.8982	7,139		
	City of Crystal Lakes	General Revenue	4,604,447	0.9291	0.9291	42,780		
		Parks & Recreation	4,604,447	0.0186	0.0186	856		
		Streets	4,604,447	0.3000	0.3000	13,813	A	2025
	City of Lawson	General Revenue	32,914,054	0.6738	0.6738	221,775		
		Debt Service	32,914,054	1.2461	1.2461	410,142		
	Ray County Library District	General Revenue	417,716,897	0.1928	0.1928	805,358		
	Orrick FPD	General Revenue	46,517,447	0.2559	0.2022	94,058		
	Wood Heights FPD	General Revenue	58,746,740	0.2648	0.2648	155,561		
	Lawson Community Fire & Rescue	Ambulance	118,265,082	0.5785	0.5785	684,163		
		General Revenue	118,265,082	0.5065	0.5065	599,013		
	Hardin FPD	General Revenue	31,395,130	0.2656	0.2656	83,385		
	Stet Rural FPD	General Revenue	19,736,551	0.2995	0.2995	59,111		
	Richmond FPD	General Revenue	88,989,920	0.2532	0.2532	225,322		
	Ray County Health Department	General Revenue	417,716,897	0.0902	0.0902	376,781		
	Lawson R-XIV School District	Operating Funds-Schools	92,843,559	3.7572	3.7572	3,488,318	BD	
		Debt Service	92,843,559	1.1276	0.9500	882,014		
	Orrick R-XI School District	Operating Funds-Schools	27,533,657	3.8520	3.8520	1,060,596	D	
		Debt Service	27,533,657	1.1760	1.0103	278,173		
	Hardin-Central C-2 School District	Operating Funds-Schools	25,034,931	4.7273	4.7273	1,183,476	D	
	Richmond R-XVI School District	Operating Funds-Schools	142,530,889	4.4135	4.4135	6,290,601	D	
	Ray County	Capital Improvements	417,716,897	0.0756	0.0756	315,794		
		Developmental Dis. Board	417,716,897	0.1712	0.1712	715,131		
		General Revenue	417,716,897	0.3896	0.0000	0		
		Hospital	417,716,897	0.1712	0.1712	715,131		
		Mental Health	417,716,897	0.0901	0.0901	376,363		
		Noxious Weed	417,716,897	0.0451	0.0400	167,087		
		Senior Services	417,716,897	0.0461	0.0461	192,567		
Reynolds	Reynolds County Ambulance District	General Revenue	182,002,398	0.1500	0.0626	113,934		

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Reynolds	City of Bunker	General Revenue	2,276,783	0.6176	0.6176	14,061		
	City of Centerville	General Revenue	969,106	0.4282	0.4282	4,150		
	Reynolds County Library District	General Revenue	179,418,504	0.1121	0.1121	201,128		
	Garwood FPD	General Revenue	3,478,992	0.3000	0.3000	10,437		
	Northern Reynolds County FPD	General Revenue	65,712,136	0.2000	0.2000	131,424		
	Reynolds County Health Center	General Revenue	179,418,504	0.1000	0.1000	179,419		
	Centerville R-I School District	Operating Funds-Schools	6,887,212	4.3181	4.3181	297,397	D	
	Southern Reynolds County R-II SD	Operating Funds-Schools	55,703,363	2.7500	2.7500	1,531,842		
		Debt Service	55,703,363	1.5996	1.1100	618,307		
	Bunker R-III School District	Operating Funds-Schools	50,587,704	2.9090	2.7500	1,391,162		
	Lesterville R-IV School District	Operating Funds-Schools	57,589,558	3.4413	3.4300	1,975,322	D	
	Reynolds County	Developmental Dis. Board	179,418,504	0.1000	0.1000	179,419		
		General Revenue	179,418,504	0.4913	0.3162	567,321		
		Road & Bridge	179,418,504	0.3500	0.3500	627,965		
		Senior Services	179,418,504	0.0300	0.0300	53,826		
Ripley	Ripley County Ambulance District	General Revenue	99,633,216	0.2798	0.0739	73,629		
	Fourche Creek Watershed Subdistrict	General Revenue	5,206,030	0.1425	0.1425	7,419		
	Bennett SRD Ripley County	Road & Bridge	409,541	0.2365	0.2365	969		
	Current River SRD Ripley County	Road & Bridge	1,632,510	0.2204	0.2204	3,598		
	Doniphan SRD Ripley County	Road & Bridge	57,493,689	0.2130	0.2130	122,462		
		Special Road & Bridge	57,493,689	0.1500	0.1500	86,241		2023
	Fairdealing SRD Ripley County	Road & Bridge	7,396,556	0.1742	0.1742	12,885		
	Flatwoods SRD Ripley County	Road & Bridge	3,358,350	0.3267	0.3267	10,972		
	Jordan SRD Ripley County	Road & Bridge	10,280,343	0.1957	0.1957	20,119		
	Little Black SRD Ripley County	Road & Bridge	2,432,949	0.3455	0.3455	8,406		
	Logan Creek SRD Ripley County	Road & Bridge	5,554,871	0.1931	0.1931	10,726		
	Mabrey Bay SRD Ripley County	Road & Bridge	297,367	0.2156	0.2156	641		
	Naylor SRD Ripley County	Road & Bridge	6,536,914	0.3313	0.3313	21,657		
		Special Road & Bridge	6,536,914	0.5000	0.5000	32,685	A	2024
	Oxly SRD Ripley County	Road & Bridge	3,755,600	0.3167	0.3167	11,894		
	Pine Bardley SRD Ripley County	Road & Bridge	3,545,281	0.1828	0.1828	6,481		
	Ponder Gatewood SRD Ripley County	Road & Bridge	7,842,218	0.1523	0.1523	11,944		
		Special Road & Bridge	7,842,218	0.3500	0.3500	27,448	A	2024
	Poynor SRD Ripley County	Road & Bridge	2,415,883	0.2009	0.2009	4,854		
	Pratt SRD Ripley County	Road & Bridge	707,464	0.2647	0.2647	1,873		
	Purman SRD Ripley County	Road & Bridge	3,674,336	0.1741	0.1741	6,397		
		Special Road & Bridge	3,674,336	0.3000	0.3000	11,023	A	2024
	Running Water SRD Ripley County	Road & Bridge	364,989	0.2806	0.2806	1,024		
	Tucker Bay SRD Ripley County	Road & Bridge	473,293	0.1722	0.1722	815		
	Wolfe Creek SRD Ripley County	Road & Bridge	1,129,987	0.2588	0.2588	2,924		
	City of Doniphan	General Revenue	20,069,228	0.3956	0.3956	79,394		
		Debt Service	20,069,228	0.1024	0.0000	0		
	City of Naylor	General Revenue	2,181,616	0.9426	0.9426	20,564		
	Doniphan-Ripley County PLD	General Revenue	119,302,143	0.1689	0.1689	201,501		
	Ripley County Public Health Center	General Revenue	119,302,143	0.1393	0.1393	166,188		
	Naylor R-II School District	Operating Funds-Schools	13,049,621	3.4194	3.4194	446,219	D	
	Doniphan R-I School District	Operating Funds-Schools	89,172,228	2.7500	2.7500	2,452,236	D	
	Ripley County R-IV School District	Operating Funds-Schools	7,954,295	2.7500	2.7500	218,743	E	
	Ripley County R-III School District	Operating Funds-Schools	7,172,864	3.3938	3.3938	243,433	D	
	Ripley County	Developmental Dis. Board	119,302,143	0.0928	0.0928	110,712		
		General Revenue	119,302,143	0.2913	0.0000	0		
		Senior Services	119,302,143	0.0465	0.0465	55,475		
Saline	Saline County Ambulance District 3	General Revenue	306,481,349	0.1781	0.1781	545,843		
	Slater Ambulance District 1	General Revenue	74,647,878	0.4244	0.4244	316,806		
	Sweet Springs Ambulance District	General Revenue	80,838,962	0.3783	0.3783	305,814		
		Debt Service	80,838,962	0.3895	0.3895	314,868		
	Blackburn Elmwood SRD Saline County	Road & Bridge	13,966,455	0.2505	0.2505	34,986		
		Sp. Road & Bridge-Temp	13,966,455	0.3369	0.3369	47,053		2022
		Special Road & Bridge	13,966,455	0.3500	0.3500	48,883	A	2025
	Gilliam SRD Saline County	Road & Bridge	14,634,276	0.2739	0.2739	40,083		
		Special Road & Bridge	14,634,276	0.2900	0.2900	42,439		2024
	Grand Pass SRD Saline County	Road & Bridge	7,322,882	0.2773	0.2773	20,306		
		Special Road & Bridge	7,322,882	0.3449	0.3449	25,257		2022
	Marshall SRD Saline County	Road & Bridge	207,435,661	0.2282	0.2282	473,368		
		Special Road & Bridge	207,435,661	0.2388	0.2388	495,356		2022
	Slater SRD Saline County	Road & Bridge	45,023,117	0.2653	0.2653	119,446		
		Special Road & Bridge	45,023,117	0.3500	0.3500	157,581	A	2025

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Saline	Sweet Springs SRD Saline County	Road & Bridge	29,916,499	0.3141	0.3141	93,968		
		Special Road & Bridge	29,916,499	0.3052	0.3052	91,305		2024
	Malta Bend SRD Saline County	Road & Bridge	22,894,102	0.2609	0.2609	59,731		
		Special Road & Bridge	22,894,102	0.3500	0.3500	80,129		2024
	Village of Arrow Rock	General Revenue	1,880,551	0.2275	0.2275	4,278		
		General Revenue-Temp	1,880,551	0.2653	0.2653	4,989		2023
	City of Blackburn	General Revenue	2,769,457	0.5419	0.5419	15,008		
		General Revenue-Temp	5,092,784	0.2900	0.2900	14,769	A	2025
		Lights	2,769,457	0.1101	0.1101	3,049		
	City of Gilliam	General Revenue	1,485,793	0.7035	0.7035	10,453		
		Lights	1,485,793	0.3752	0.3752	5,575		
	Village of Grand Pass	General Revenue	636,052	0.4649	0.4649	2,957		
		General Revenue-Temp	636,052	0.0345	0.0345	219		2022
	City of Malta Bend	General Revenue	2,465,950	0.9349	0.9349	23,054		
	City of Marshall	Band	173,006,052	0.0395	0.0395	68,337		
		General Revenue	173,006,052	0.5901	0.5901	1,020,909		
		Library	173,006,052	0.1516	0.1516	262,277		
		Parks & Recreation	173,006,052	0.2551	0.2551	441,338		
	City of Miami	General Revenue	1,477,679	0.4769	0.4769	7,047		
		Streets	1,477,679	0.6199	0.6199	9,160		
	Village of Mount Leonard	General Revenue	405,367	0.8970	0.8970	3,636		
	City of Nelson	General Revenue	1,553,264	0.7433	0.7433	11,545		
	City of Slater	General Revenue	19,917,586	0.6534	0.6534	130,142		
		Library	19,917,586	0.2024	0.2024	40,313		
		Parks & Recreation	19,917,586	0.1619	0.1619	32,247		
	City of Sweet Springs	General Revenue	13,202,725	0.7810	0.7810	103,113		
		Library	13,202,725	0.1800	0.1800	23,765		
		Parks & Recreation	13,202,725	0.3700	0.3700	48,850		
		Debt Service	13,202,725	0.4818	0.4818	63,611		
	City of Emma	General Revenue	2,634,813	0.4570	0.4570	12,041		
	Malta Bend FPD	General Revenue	26,299,928	0.1863	0.1863	48,997		
	West Central FPD	General Revenue	62,333,340	0.2601	0.2601	162,129		
	Slater Rural FPD	General Revenue	34,032,276	0.2147	0.2147	73,067		
	Saline County Rural FPD	General Revenue	73,282,319	0.2724	0.2724	199,621		
	Saline County Health Department	General Revenue	447,866,165	0.1156	0.1156	517,733		
	Miami R-I School District	Operating Funds-Schools	14,017,078	3.7078	3.7078	519,725	D	
	Orearville R-IV School District	Operating Funds-Schools	9,197,524	5.0956	4.8981	450,504	BD	
	Malta Bend R-V School District	Operating Funds-Schools	15,081,181	4.4499	4.4499	671,097	D	
	Hardeman R-X School District	Operating Funds-Schools	11,073,316	3.9784	3.9784	440,541	D	
	Gilliam C-4 School District	Operating Funds-Schools	4,526,791	4.2825	4.2825	193,860	D	
	Marshall School District	Operating Funds-Schools	215,917,432	2.3918	2.3918	5,164,313	D	
		Operating Funds-Temp	215,917,432	0.4435	0.4435	957,594		2026
	Slater School District	Operating Funds-Schools	27,283,290	3.5930	3.5930	980,289	D	
		Debt Service	27,283,290	0.8629	0.7132	194,584		
	Sweet Springs R-VII School District	Operating Funds-Schools	38,087,831	3.0065	3.0065	1,145,111	D	
		Debt Service	38,087,831	1.7077	1.0329	393,409		
	Saline County	Common Road District	106,180,254	0.2285	0.2285	242,622		
		Common Road-Temp	106,180,254	0.3500	0.3500	371,631	A	2025
		Developmental Dis. Board	447,866,165	0.0516	0.0516	231,099		
		General Revenue	447,866,165	0.1651	0.1524	682,548		
		Special Road & Bridge	106,180,254	0.3329	0.3329	353,474		2022
Schuyler	Schuyler County Ambulance District	General Revenue	127,704,083	0.3917	0.3917	500,217		
	Schuyler County NHD	General Revenue	127,704,083	0.3000	0.3000	383,112	B	
	City of Downing	General Revenue	2,399,041	1.0000	1.0000	23,990		
	Village of Glenwood	General Revenue	1,285,880	0.5000	0.5000	6,429		
	City of Greentop	General Revenue	5,401,668	1.0000	1.0000	54,017		
	City of Lancaster	General Revenue	6,422,377	0.9902	0.9902	63,594		
		Parks & Recreation	6,422,377	0.2000	0.2000	12,845		
	City of Queen City	General Revenue	4,456,032	0.9934	0.9934	44,266		
		Debt Service	4,456,032	0.2009	0.2009	8,952		
	Schuyler County Library District	General Revenue	127,704,083	0.1470	0.1470	187,725		
	Lancaster Fire and Rescue FPD	General Revenue	55,967,397	0.3000	0.3000	167,902	A	
	Schuyler County Health Department	General Revenue	127,704,083	0.2938	0.2938	375,195		
	Schuyler County R-I School District	Operating Funds-Schools	112,014,486	3.4300	3.4300	3,842,097	D	
		Debt Service	112,014,486	0.8950	0.7700	862,512		
	Schuyler County	Common Road District	127,704,083	0.4704	0.4704	600,720		
		General Revenue	127,704,083	0.4897	0.3852	491,916		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Schuyler	Schuyler County	Senior Services	127,704,083	0.0490	0.0490	62,575		
		Special Road & Bridge	127,704,083	0.2600	0.2600	332,031		2023
Scotland	Scotland County Ambulance District	General Revenue	94,680,074	0.2472	0.0827	78,300		
	Scotland County Memorial Hospital	General Revenue	94,680,074	0.4953	0.4953	468,950		
	Scotland County NHD	General Revenue	94,680,074	0.2972	0.2972	281,389		
	Bear Creek Watershed Subdistrict	General Revenue	1,265,988	0.4000	0.4000	5,064		
	Village of Arbela	General Revenue	189,764	0.5000	0.5000	949		
	Village of Granger	General Revenue	263,592	0.7219	0.7201	1,898		
	City of Memphis	Cemetery	17,604,174	0.0547	0.0547	9,629		
		Fire	17,604,174	0.1385	0.1385	24,382		
		General Revenue	17,604,174	0.3165	0.3165	55,717		
		Pool	17,604,174	0.1933	0.1933	34,029		
		Streets	17,604,174	0.3620	0.3620	63,727		
	Village of Rutledge	General Revenue	1,003,337	0.4068	0.4068	4,082		
	City of South Gorin	Fire	896,001	0.2000	0.2000	1,792		
		General Revenue	896,001	0.8000	0.8000	7,168		
	Scotland County Library District	General Revenue	94,680,074	0.1883	0.1883	178,283		
	Scotland County Health Department	General Revenue	94,680,074	0.3000	0.3000	284,040		
	Scotland County R-I School District	Operating Funds-Schools	83,340,336	3.6298	3.6298	3,025,088	D	
	Scotland County	General Revenue	94,680,074	0.4953	0.4953	468,950		
		Road & Bridge	94,680,074	0.3468	0.3468	328,350		
		Special Road & Bridge	94,680,074	0.3100	0.3100	293,508		2023
Scott	Southern Scott County Ambulance District	General Revenue	316,735,200	0.2998	0.2998	949,572		
	North Scott County Ambulance District	General Revenue	254,287,678	0.2966	0.1644	418,049		
	Illmo SRD Scott County	Road & Bridge	76,296,568	0.3420	0.3420	260,934		
	Sikeston SRD Scott County	Road & Bridge	263,323,482	0.1799	0.1799	473,719		
	City of Benton	General Revenue	11,933,103	0.6259	0.6259	74,689		
		Parks & Recreation	11,933,103	0.1945	0.1945	23,210		
	City of Blodgett	General Revenue	1,913,253	0.2866	0.2866	5,483		
	City of Chaffee	General Revenue	23,246,265	0.8432	0.8432	196,013		
		Library	23,246,265	0.1798	0.1798	41,797		
		Parks & Recreation	23,246,265	0.1798	0.1798	41,797		
	Village of Commerce	General Revenue	764,057	0.5000	0.5000	3,820		
	Village of Diehlstadt	General Revenue	669,448	0.3925	0.3925	2,628		
	Village of Haywood City	General Revenue	820,513	0.4999	0.4999	4,102		
	Village of Kelso	Fire	8,055,721	0.1300	0.1300	10,472	A	2025
		General Revenue	8,055,721	0.5000	0.5000	40,279		
	City of Miner	General Revenue	24,797,683	0.3004	0.3000	74,393		
	City of Morley	General Revenue	5,057,582	0.6773	0.6773	34,255		
	City of Oran	General Revenue	11,440,063	0.7780	0.7780	89,004		
		Parks & Recreation	11,440,063	0.2000	0.2000	22,880		
	City of Scott City	Cemetery	55,862,790	0.0500	0.0500	27,931		
		General Revenue	55,862,790	0.5320	0.5320	297,190		
		Parks & Recreation	55,862,790	0.1900	0.1900	106,139		
		Debt Service	55,862,790	0.3986	0.3986	222,669		
	Village of Vanduser	Fire	1,704,679	0.0000	0.0000	0		
		General Revenue	1,704,679	0.5000	0.5000	8,523		
	City of Sikeston	General Revenue	269,319,405	0.4160	0.4160	1,120,369		
		Library	161,710,181	0.2000	0.2000	323,420		
		Parks & Recreation	269,319,405	0.1813	0.1813	488,276		
	Scott County Library District	General Revenue	410,488,423	0.0954	0.0954	391,606		
	Sikeston FPD	General Revenue	60,183,041	0.1250	0.1250	75,229		
	NBC FPD	General Revenue	64,871,943	0.2957	0.2957	191,826		
	Scott County Rural FPD	General Revenue	63,895,788	0.7456	0.7456	476,407		
	Oran FPD	General Revenue	24,426,880	0.6487	0.6487	158,457		
	Scott County Health Department	General Revenue	571,022,428	0.1000	0.1000	571,022		
	Scott City R-I School District	Operating Funds-Schools	69,003,838	3.3149	3.3149	2,287,408	D	
		Debt Service	69,003,838	0.7490	0.4900	338,119		
	Chaffee R-II School District	Operating Funds-Schools	31,163,180	2.8151	2.8151	877,275	D	
		Debt Service	31,163,180	2.1198	1.2500	389,540		
	Scott County R-IV School District	Operating Funds-Schools	80,405,656	2.7500	2.7500	2,211,156	D	
		Debt Service	80,405,656	1.1797	0.7500	603,042		
	Scott County R-V School District	Operating Funds-Schools	22,868,550	4.7173	4.7173	1,078,778	D	
		Debt Service	22,868,550	0.8549	0.7000	160,080		
	Sikeston R-VI School District	Operating Funds-Schools	302,419,820	3.6504	3.6504	11,039,533	D	
		Debt Service	302,419,820	0.8118	0.6300	1,905,245		
	Kelso C-7 School District	Operating Funds-Schools	36,177,420	2.9250	2.9250	1,058,190	D	

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Scott	Kelso C-7 School District	Debt Service	36,177,420	0.9364	0.8500	307,508		
	Oran R-III School District	Operating Funds-Schools	29,011,930	3.1165	3.1000	899,370	D	
		Debt Service	29,011,930	1.2530	0.8500	246,601		
	Scott County	Common Road District	231,402,825	0.2999	0.2999	693,977		
		Developmental Dis. Board	571,022,878	0.0402	0.0402	229,551		
		General Revenue	571,022,878	0.3463	0.0000	0		
		Johnson Grass	571,022,878	0.0100	0.0100	57,102		
Shannon	Shannon County Ambulance District	General Revenue	76,497,791	0.1349	0.1349	103,196		
	City of Birch Tree	General Revenue	4,112,100	0.5547	0.5547	22,810		
	Timber Community FPD	General Revenue	6,254,155	0.2955	0.2955	18,481		
	Shannon County Health Department	General Revenue	98,283,420	0.0985	0.0985	96,809		
	Winona R-III School District	Operating Funds-Schools	23,433,511	2.7500	2.7500	644,422	E	
	Eminence R-I School District	Operating Funds-Schools	30,101,920	3.3386	3.3386	1,004,983	D	
	Shannon County	Developmental Dis. Board	98,283,420	0.0963	0.0963	94,647		
		General Revenue	98,283,420	0.3202	0.1700	167,082		
		Road & Bridge	98,283,420	0.2400	0.2400	235,880		
		Senior Services	98,283,420	0.0492	0.0492	48,355		
Shelby	Salt River Ambulance District	General Revenue	134,859,317	0.2500	0.1633	220,225		
	Clarence NHD	General Revenue	35,126,836	0.3200	0.3200	112,406		
	Salt River NHD	General Revenue	121,753,752	0.3000	0.3000	365,261		
	Shelbina SRD Shelby County	Road & Bridge	31,737,427	0.4700	0.4700	149,166		
	Village of Bethel	General Revenue	973,221	0.7500	0.7500	7,299		
		Lights	973,221	0.2500	0.2500	2,433		
	City of Clarence	General Revenue	6,237,063	1.0000	1.0000	62,371		
		Library	6,237,063	0.1000	0.1000	6,237		
		Streets	6,237,063	0.2000	0.2000	12,474		
	City of Hunnewell	General Revenue	1,618,249	0.8447	0.8447	13,669		
	Village of Leonard	General Revenue	1,000,788	0.5000	0.5000	5,004		
	City of Shelbina	General Revenue	21,704,372	1.0000	0.9897	214,808		
		Library	21,704,372	0.2500	0.2500	54,261		
	City of Shelbyville	General Revenue	4,603,407	1.0000	1.0000	46,034		
		General Revenue-Temp	4,603,407	0.3000	0.3000	13,810	A	2025
	Shelbina FPD	General Revenue	76,003,323	0.2500	0.2500	190,008		
	Shelby County Health Department	General Revenue	145,796,492	0.2500	0.2500	364,491		
	North Shelby School District	Operating Funds-Schools	41,440,065	3.9019	3.9019	1,616,950	D	
		Debt Service	41,440,065	0.2719	0.2550	105,672		
	Shelby County R-IV School District	Operating Funds-Schools	69,975,221	3.7500	3.7500	2,624,071	D	
		Operating Funds-Temp	69,975,221	0.7300	0.7300	510,819		2037
	Shelby County	General Revenue	145,796,492	0.5000	0.3950	575,896		
		Road & Bridge	114,091,949	0.3500	0.3500	399,322		
St. Charles	St. Charles County AD	General Revenue	11,164,157,455	0.2073	0.2073	23,143,298		
		Debt Service	11,164,157,455	0.0746	0.0500	5,582,079		
	Town of Augusta	General Revenue	10,474,396	0.1717	0.1717	17,985		
		Lights	10,474,396	0.0857	0.0857	8,977		
	City of Lake St. Louis	General Revenue	487,759,232	0.4711	0.4711	2,297,834		
	City of O'Fallon	General Revenue	2,452,720,322	0.3212	0.3212	7,878,138		
		Parks & Recreation	2,452,720,322	0.0000	0.0000	0		
		Debt Service	2,452,720,322	0.2195	0.1588	3,894,920		
	City of Portage Des Sioux	General Revenue	5,683,046	0.6443	0.6443	36,616		
	City of St. Charles	General Revenue	1,897,837,483	0.4681	0.4681	8,883,777		
		Parks & Recreation	1,897,837,483	0.2018	0.2018	3,829,836		
		Debt Service	1,897,837,483	0.2211	0.1613	3,061,212		
	City of St. Peters	General Revenue	1,570,425,680	0.5426	0.5426	8,521,130		
		Debt Service	1,570,425,680	0.3183	0.2274	3,571,148		
	City of Wentzville	General Revenue	1,172,670,584	0.5843	0.5843	6,851,914		
		Parks & Recreation	1,172,670,584	0.0572	0.0572	670,768		
	City of St. Paul	General Revenue	109,895,468	0.1840	0.1840	202,208		
	Town of Weldon Springs Heights	General Revenue	2,693,772	0.3854	0.3747	10,094		
	City of Flint Hill	General Revenue	17,513,669	0.1897	0.1897	33,223		
	City of New Melle	General Revenue	22,992,951	0.4350	0.4350	100,019		
	City of Cottleville	General Revenue	194,533,850	0.2713	0.2713	527,770		
	City of Dardenne Prairie	General Revenue	377,044,482	0.0969	0.0969	365,356		
	St. Charles City-County PLD	General Revenue	11,164,157,454	0.1908	0.1908	21,301,212		
	Cottleville FPD	General Revenue	1,682,737,329	0.6548	0.6548	11,018,564		
		Pension	1,682,737,329	0.1715	0.1715	2,885,895		
		Debt Service	1,682,737,329	0.1003	0.0708	1,191,378		
	Lake St. Louis FPD	General Revenue	344,081,566	0.6077	0.6077	2,090,984		

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St. Charles	Lake St. Louis FPD	Pension	344,081,566	0.0238	0.0238	81,891		
		Debt Service	344,081,566	0.4677	0.2000	688,163		
	O'Fallon FPD	General Revenue	2,008,825,880	0.7430	0.7430	14,925,576		
		Pension	2,008,825,880	0.1375	0.1375	2,762,136		
		Debt Service	2,008,825,880	0.0621	0.0621	1,247,481		
	Wentzville FPD	General Revenue	2,487,819,310	0.6399	0.6399	15,919,556		
		Debt Service	2,487,819,310	0.1218	0.0900	2,239,037		
	Augusta FPD	General Revenue	73,770,211	0.4132	0.4132	304,819		
	New Melle FPD	General Revenue	340,083,746	0.5788	0.5788	1,968,405		
		Pension	340,083,746	0.0951	0.0951	323,420		
		Debt Service	340,083,746	0.1901	0.1750	595,147		
	Orchard Farm FPD	General Revenue	44,690,250	0.4114	0.4114	183,856		
	Central County Fire & Rescue	General Revenue	2,158,676,077	0.9194	0.9194	19,846,868		
		Pension	2,158,676,077	0.1417	0.1417	3,058,844		
		Debt Service	2,158,676,077	0.0782	0.0780	1,683,767		
	Rivers Pointe FPD	General Revenue	77,181,883	0.2082	0.2082	160,693		
	BaratHaven CID	General Revenue	22,396,553	0.8349	0.8349	186,989		
	St. Charles County Community College	General Revenue	11,091,551,814	0.1510	0.1510	16,748,243		
		Debt Service	11,091,551,814	0.0392	0.0392	4,347,888		
	Fort Zumwalt R-II School District	Operating Funds-Schools	3,099,976,617	3.8994	3.8994	120,880,488	D	
		Debt Service	3,099,976,617	0.6900	0.6900	21,389,839		
	Francis Howell R-III SD	Operating Funds-Schools	3,251,853,030	3.7892	3.7892	123,219,215	D	
		Debt Service	3,251,853,030	0.8659	0.6713	21,829,689		
	Wentzville R-IV School District	Operating Funds-Schools	2,751,150,192	3.6571	3.6571	100,612,314	D	
		Operating Funds-Temp	2,751,150,192	0.2437	0.2437	6,704,553		2030
		Operating Funds-Temp 1	2,751,150,192	0.2116	0.2116	5,821,434		2034
		Debt Service	2,751,150,192	1.0270	0.9304	25,596,701		
	St. Charles R-VI School District	Operating Funds-Schools	1,231,303,750	4.1995	4.1995	51,708,601	D	
		Debt Service	1,231,303,750	1.1337	0.7500	9,234,778		
	Orchard Farm R-V School District	Operating Funds-Schools	523,800,743	4.3344	4.1362	21,665,446		
		Debt Service	523,800,743	1.0303	0.9200	4,818,967		
	St. Charles County	Developmental Dis. Board	11,164,157,454	0.1223	0.1223	13,653,765		
		Dispatch	11,164,157,454	0.0382	0.0370	4,130,738		
		General Revenue	11,164,157,454	0.1371	0.0000	0		
		Johnson Grass	11,164,157,454	0.0000	0.0000	0		
		Road & Bridge	11,164,157,454	0.1988	0.1924	21,479,839		
St. Clair	Ellett Memorial Hospital District	General Revenue	53,807,650	0.4616	0.4616	248,376		
	Chloe SRD St. Clair County	Special Road & Bridge	3,183,180	0.2804	0.2804	8,926		2023
	Collins SRD St. Clair County	Special Road & Bridge	8,964,954	0.2800	0.2800	25,102	A	2025
	Hillsdale SRD St. Clair County	Special Road & Bridge	2,036,720	0.3672	0.3672	7,479		2024
	Lowry City SRD St. Clair County	Special Road & Bridge	5,450,862	0.3427	0.3427	18,680		2022
	Osceola SRD St. Clair County	Special Road & Bridge	20,595,609	0.3185	0.3185	65,597		2022
	Vista SRD St. Clair County	Special Road & Bridge	5,129,759	0.4815	0.4815	24,700		2023
	City of Appleton City	General Revenue	9,875,608	0.7071	0.7071	69,830		
		Library	9,875,608	0.2000	0.2000	19,751		
		Parks & Recreation	9,875,608	0.3500	0.3500	34,565		
		Police & Fire	9,875,608	0.2100	0.2100	20,739		
	City of Lowry City	General Revenue	5,442,694	0.6613	0.6613	35,993		
		Health	5,442,694	0.0000	0.0000	0		
		Lights	5,442,694	0.2053	0.2053	11,174		
	City of Osceola	General Revenue	7,895,516	0.7230	0.7230	57,085		
		Parks & Recreation	7,895,516	0.0977	0.0977	7,714		
	Village of Roscoe	General Revenue	860,538	0.4677	0.4677	4,025		
	St. Clair County Library District	General Revenue	125,886,334	0.1914	0.1914	240,946		
	Iconium FPD	General Revenue	13,514,662	0.2987	0.2987	40,368		
	Sac Osage FPD	General Revenue	36,933,776	0.2474	0.2474	91,374		
	St. Clair County Health Center	General Revenue	135,758,396	0.2068	0.2068	280,748		
	Appleton City R-II School District	Operating Funds-Schools	32,007,053	3.7879	3.7879	1,212,395	D	
		Operating Funds-Temp	32,007,053	0.5000	0.5000	160,035		2040
	Roscoe C-1 School District	Operating Funds-Schools	8,236,472	3.6000	3.6000	296,513	D	
	Lakeland R-III School District	Operating Funds-Schools	40,957,873	3.0444	3.0444	1,246,921	D	
		Debt Service	40,957,873	0.9151	0.9007	368,908		
	Osceola School District	Operating Funds-Schools	37,719,727	3.8266	3.8266	1,443,383	D	
	St. Clair County	Common Road District	73,388,785	0.3197	0.3197	234,624		2022
		General Revenue	135,758,396	0.4768	0.3115	422,887		
		Road & Bridge	135,758,396	0.2822	0.2822	383,110		
St. Francois	St. Francois County SRD 2	Road & Bridge	39,037,903	0.2355	0.2355	91,934		

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St. Francois	City of Bismarck	General Revenue	11,403,460	0.4763	0.4763	54,315	
		Health	11,403,460	0.1461	0.1461	16,660	
	City of Bonne Terre	General Revenue	32,008,973	0.5478	0.5478	175,345	
	City of Desloge	General Revenue	42,493,272	0.4085	0.4085	173,585	
	City of Farmington	General Revenue	273,314,002	0.4099	0.4099	1,120,314	
	City of Leadington	General Revenue	12,431,464	0.3511	0.3511	43,647	
	City of Leadwood	General Revenue	6,536,527	0.9049	0.9049	59,149	
	City of Iron Mountain Lake	General Revenue	3,375,058	0.7633	0.7633	25,762	
		Parks & Recreation	3,375,058	0.1000	0.1000	3,375	A
	City of Park Hills	General Revenue	66,610,384	0.5744	0.5744	382,610	
		Debt Service	66,610,384	0.6367	0.4100	273,103	
	Leadwood FPD	General Revenue	19,789,310	0.7627	0.7627	150,933	
	Doe Run FPD	General Revenue	77,045,880	0.2743	0.2743	211,337	
	Bismarck FPD	General Revenue	37,234,704	0.3000	0.3000	111,704	A
	Wolf Creek FPD	General Revenue	122,181,091	0.3000	0.3000	366,543	
	St. Francois County Health Center	General Revenue	953,327,830	0.0875	0.0875	834,162	
	Mineral Area College	General Revenue	1,156,792,642	0.3308	0.3308	3,826,670	
		Debt Service	1,156,792,642	0.1382	0.1300	1,503,830	
	Bismarck R-V School District	Operating Funds-Schools	34,983,067	3.3885	3.3885	1,185,401	D
		Debt Service	34,983,067	0.8991	0.8400	293,858	
	Farmington R-VII School District	Operating Funds-Schools	482,743,895	2.7500	2.7500	13,275,457	D
		Debt Service	482,743,895	1.1372	0.9000	4,344,695	
	North St. Francois County R-I SD	Operating Funds-Schools	212,468,285	3.4009	3.4009	7,225,834	D
		Debt Service	212,468,285	1.3537	1.0249	2,177,587	
	Central R-III School District	Operating Funds-Schools	129,200,354	3.1166	3.1166	4,026,658	D
		Debt Service	129,200,354	1.0697	1.0473	1,353,115	
	West St. Francois County R-IV SD	Operating Funds-Schools	57,377,277	2.9600	2.9528	1,694,236	D
		Debt Service	57,377,277	1.1316	1.0972	629,543	
	St. Francois County	Ambulance	953,327,830	0.0000	0.0000	0	
		Developmental Dis. Board	953,327,830	0.0875	0.0875	834,162	
		General Revenue	953,327,830	0.3148	0.0379	361,311	
		Road & Bridge	913,556,013	0.2418	0.2418	2,208,978	
		Senior Services	953,327,830	0.0473	0.0473	450,924	
St. Louis	Eureka FPD	Ambulance	580,389,172	0.2309	0.2309	1,340,119	
		Dispatch	580,389,172	0.0230	0.0230	133,490	
		General Revenue	580,389,172	0.7993	0.7993	4,639,051	
		Pension	580,389,172	0.0773	0.0773	448,641	
		Debt Service	580,389,172	0.2086	0.1500	870,584	
	Metropolitan SwrD St. Louis	General Revenue	35,001,294,433	0.0171	0.0171	5,985,221	
		Storm	34,049,403,853	0.0882	0.0882	30,031,574	
	Metro Zoological Park & Museum District	Art Museum	34,970,238,377	0.0710	0.0721	25,213,542	C
		Botanical Garden	34,970,238,377	0.0356	0.0362	12,659,226	C
		Museum of Mo. History	34,970,238,377	0.0356	0.0362	12,659,226	C
		Museum of Nat. History	34,970,238,377	0.0356	0.0362	12,659,226	C
		Zoological Park	34,970,238,377	0.0710	0.0721	25,213,542	C
	Rockwood R-VI School District	Operating Funds-Schools	4,639,005,137	3.4560	3.4683	160,894,615	DC
		Debt Service	4,639,005,137	0.7632	0.6800	31,545,235	
	St. Louis County Special School District	Operating Funds-Schools	30,280,793,127	1.0330	1.0495	317,796,924	C
Ste. Genevieve	City of Bloomsdale	General Revenue	14,802,859	0.3057	0.3057	45,252	
	City of St. Mary	General Revenue	3,814,948	1.0000	1.0000	38,149	
	City of Ste. Genevieve	Band	75,047,279	0.0773	0.0773	58,012	
		Cemetery	75,047,279	0.0480	0.0480	36,023	
		General Revenue	75,047,279	0.4812	0.4812	361,128	
		Parks & Recreation	75,047,279	0.1251	0.1251	93,884	
		Public Safety	75,047,279	0.2684	0.2684	201,427	
	Ste. Genevieve County PLD	General Revenue	930,835,621	0.0455	0.0455	423,530	
	Ste. Genevieve County Health	General Revenue	930,835,621	0.0946	0.0946	880,570	
	Ste. Genevieve County R-II SD	Operating Funds-Schools	832,414,054	2.9617	2.9617	24,653,607	D
		Debt Service	832,414,054	0.4567	0.4400	3,662,622	
	Ste. Genevieve County	Ambulance	931,456,687	0.1119	0.0163	151,827	
		Developmental Dis. Board	930,835,621	0.0540	0.0540	502,651	
		General Revenue	930,835,621	0.3466	0.2540	2,364,322	
		Hospital	930,835,621	0.1588	0.1588	1,478,167	
		Mental Health	930,835,621	0.0946	0.0946	880,570	
		Road & Bridge	930,835,621	0.2472	0.2472	2,301,026	
		Senior Services	930,835,621	0.0295	0.0295	274,597	
Stoddard	Stoddard County Ambulance District	General Revenue	579,063,347	0.2035	0.2035	1,178,394	

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Stoddard	Bluff SRD Stoddard County	Johnson Grass	11,825,353	0.0500	0.0500	5,913		
		Road & Bridge	11,825,353	0.1810	0.1810	21,404		
		Special Road & Bridge	11,825,353	0.3500	0.3500	41,389	A	2025
	Crowder Zeta SRD Stoddard County	Johnson Grass	4,212,828	0.0416	0.0416	1,753		
		Road & Bridge	4,212,828	0.2562	0.2562	10,793		
	Dudley SRD Stoddard County	Johnson Grass	25,522,214	0.0492	0.0492	12,557		
		Road & Bridge	25,522,214	0.2665	0.2665	68,017		
		Special Road & Bridge	25,522,214	0.3500	0.3500	89,328		2022
	Essex SRD Stoddard County	Johnson Grass	22,748,668	0.0473	0.0473	10,760		
		Road & Bridge	22,748,668	0.2300	0.2300	52,322		
		Special Road & Bridge	22,748,668	0.3500	0.3500	79,620		2024
	Gray Ridge SRD Stoddard County	Road & Bridge	13,772,614	0.3304	0.3304	45,505		
	Lavalle SRD Stoddard County	Road & Bridge	3,359,961	0.3478	0.3478	11,686		
	City of Bell City	General Revenue	2,942,097	0.7127	0.7127	20,968		
	City of Bernie	General Revenue	17,454,042	0.5491	0.5491	95,840		
		Parks & Recreation	17,454,042	0.0889	0.0889	15,517		
	City of Bloomfield	General Revenue	14,298,823	0.5372	0.5372	76,813		
		Library	14,298,823	0.1568	0.1568	22,421		
	City of Dexter	General Revenue	112,959,537	0.5905	0.5905	667,026		
		Library	112,959,537	0.1652	0.1652	186,609		
	City of Dudley	General Revenue	10,890,300	0.6505	0.6505	70,841		
	City of Essex	General Revenue	4,349,247	0.4270	0.4270	18,571		
	City of Puxico	Cemetery	8,878,011	0.1188	0.1188	10,547		
		General Revenue	8,878,011	0.5825	0.5825	51,714		
		Health	8,878,011	0.1188	0.1188	10,547		
		Library	8,878,011	0.0834	0.0834	7,404		
		Parks & Recreation	8,878,011	0.2497	0.2497	22,168		
	Village of Penermon	General Revenue	154,038	0.5000	0.5000	770		
	Castor Township Stoddard County	General Revenue	78,170,965	0.0725	0.0725	56,674		
		Road & Bridge	66,345,614	0.4934	0.4934	327,349		
		Special Road & Bridge	66,345,614	0.3500	0.3500	232,210		2024
	Duck Creek Township Stoddard County	General Revenue	62,554,495	0.0989	0.0989	61,866		
		Johnson Grass	62,554,495	0.0267	0.0267	16,702		
		Road & Bridge	37,032,280	0.2651	0.2651	98,173		
		Special Road & Bridge	37,032,280	0.3425	0.3425	126,836		2023
	Elk Township Stoddard County	General Revenue	18,829,148	0.0998	0.0998	18,791		
		Road & Bridge	15,469,188	0.4983	0.4983	77,083		
		Special Road & Bridge	15,469,188	0.3488	0.3488	53,957		2022
	Liberty Township Stoddard County	General Revenue	251,976,778	0.0802	0.0802	202,085		
		Johnson Grass	251,976,778	0.0490	0.0490	123,469		
		Road & Bridge	251,976,778	0.1503	0.1503	378,721		
		Special Road & Bridge	251,976,778	0.3432	0.3432	864,784		2022
	New Lisbon Township Stoddard County	General Revenue	13,904,890	0.0854	0.0854	11,875		
		Johnson Grass	13,904,890	0.0483	0.0483	6,716		
		Road & Bridge	13,904,890	0.2453	0.2453	34,109		
		Special Road & Bridge	13,904,890	0.3500	0.3500	48,667		2024
	Pike Township Stoddard County	General Revenue	114,573,459	0.0989	0.0989	113,313		
		Johnson Grass	114,573,459	0.0471	0.0471	53,964		
		Road & Bridge	110,360,631	0.2600	0.2600	286,938		
	Richland Township Stoddard County	General Revenue	39,053,612	0.0800	0.0800	31,243		
		Road & Bridge	2,532,331	0.3427	0.3427	8,678		
	Stoddard County Public Health	General Revenue	579,063,347	0.0985	0.0985	570,377		
	Richland R-I School District	Operating Funds-Schools	30,398,695	4.1692	4.0333	1,226,071	D	
		Debt Service	30,398,695	0.3802	0.3000	91,196		
	Bell City R-II School District	Operating Funds-Schools	76,067,537	3.1518	3.1500	2,396,127	D	
	Advance R-IV School District	Operating Funds-Schools	39,712,524	2.9614	2.9614	1,176,047	D	
		Debt Service	39,712,524	0.6958	0.6800	270,045		
	Puxico R-VIII School District	Operating Funds-Schools	53,461,980	2.7500	2.7500	1,470,204	D	
		Debt Service	53,461,980	1.2351	0.7900	422,350		
	Bloomfield R-XIV School District	Operating Funds-Schools	58,151,522	3.0624	3.0624	1,780,832	D	
		Debt Service	58,151,522	0.5114	0.2976	173,059		
	Dexter R-XI School District	Operating Funds-Schools	223,366,307	2.7500	2.7500	6,142,573	D	
		Debt Service	223,366,307	0.8598	0.8312	1,856,621		
	Bernie R-XIII School District	Operating Funds-Schools	44,752,550	2.9739	2.9739	1,330,896	D	
		Debt Service	44,752,550	0.3128	0.3000	134,258		
	Stoddard County	Developmental Dis. Board	579,063,347	0.0794	0.0794	459,776		
		General Revenue	579,063,347	0.0000	0.0000	0		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Stoddard	Stoddard County	Johnson Grass	579,063,347	0.0000	0.0000	0		
Stone	City of Crane	General Revenue	10,861,588	0.8335	0.8335	90,531		
		Library	10,861,588	0.0000	0.0000	0		
		Parks & Recreation	10,861,588	0.1379	0.1379	14,978		
	City of Galena	General Revenue	3,761,958	0.5446	0.5446	20,488		
	City of Hurley	General Revenue	1,013,808	0.7920	0.7920	8,029		
	City of Kimberling City	General Revenue	50,264,281	0.4400	0.4400	221,163		
	City of Reeds Spring	General Revenue	12,565,113	0.6258	0.6258	78,632		
	Village of McCord Bend	General Revenue	905,174	0.5000	0.5000	4,526		
	Stone County Library District	General Revenue	799,379,403	0.1000	0.1000	799,379		
	Southern Stone County FPD	General Revenue	638,228,429	0.2669	0.0805	513,774		
	Hurley FPD	General Revenue	22,253,644	0.3300	0.3300	73,437		
	North Stone-Northeast Barry County FPD	General Revenue	45,120,779	0.2844	0.2844	128,323		
	Stone County Health Department	General Revenue	799,379,403	0.1000	0.1000	799,379		
	Hurley R-I School District	Operating Funds-Schools	16,025,411	3.9700	3.9700	636,209	D	
		Debt Service	16,025,411	0.6687	0.6666	106,825		
	Galena R-II School District	Operating Funds-Schools	42,727,188	3.4822	3.4822	1,487,846	D	
		Debt Service	42,727,188	0.7465	0.6154	262,943		
	Crane R-III School District	Operating Funds-Schools	33,784,556	3.3000	3.3000	1,114,890	D	
		Debt Service	33,784,556	1.2551	0.9900	334,467		
	Reeds Spring R-IV School District	Operating Funds-Schools	497,180,403	3.5731	3.5731	17,764,753	D	
		Debt Service	497,180,403	1.4931	0.7758	3,857,126		
	Blue Eye R-V School District	Operating Funds-Schools	157,720,915	3.9719	3.9719	6,264,517	D	
	Stone County	Developmental Dis. Board	799,379,403	0.1000	0.1000	799,379		2026
		General Revenue	799,379,403	0.2848	0.0569	454,847		
		Road & Bridge	799,379,403	0.1456	0.0000	0		
		Senior Services	799,379,403	0.0482	0.0482	385,301		
Sullivan	Sullivan County Ambulance District	General Revenue	109,449,370	0.4611	0.4611	504,671		
	Locust Creek Watershed Subdistrict	General Revenue	30,673,542	0.4000	0.4000	122,694		
	Harris SRD Sullivan County	Road & Bridge	822,863	0.2774	0.2774	2,283		
	Milan SRD Sullivan County	Road & Bridge	13,150,620	0.3414	0.3414	44,896		
	City of Green Castle	General Revenue	1,520,353	0.5744	0.5744	8,733		
	City of Green City	Fire	5,186,403	0.3100	0.3100	16,078		
		General Revenue	5,186,403	0.5100	0.5100	26,451		
		Lights	5,186,403	0.1800	0.1800	9,336		
	City of Harris	General Revenue	194,572	0.8544	0.8544	1,662		
	Village of Humphreys	General Revenue	280,119	0.7500	0.7500	2,101		
		Lights	280,119	1.5000	1.5000	4,202		
		Parks & Recreation	280,119	0.5000	0.5000	1,401		
		Streets	280,119	1.0000	1.0000	2,801		
	City of Milan	General Revenue	13,179,936	0.8263	0.8263	108,906		
		Parks	13,179,936	0.0973	0.0973	12,824		
		Recreation	13,179,936	0.0486	0.0486	6,405		
	Village of Newtown	General Revenue	825,726	1.0000	1.0000	8,257		
		Parks & Recreation	825,726	0.2000	0.2000	1,651		
	Village of Pollock	General Revenue	182,706	0.5000	0.5000	914		2024
	Sullivan County Library District	General Revenue	109,449,370	0.1000	0.1000	109,449		
	Medicine Creek FPD	General Revenue	27,059,526	0.3000	0.3000	81,179		
	Sullivan County Health Department	General Revenue	109,449,370	0.2504	0.2504	274,061		
	Green City R-I School District	Operating Funds-Schools	29,355,710	4.7570	4.2363	1,243,596		
		Debt Service	29,355,710	1.1291	0.6389	187,554		
	Milan C-2 School District	Operating Funds-Schools	54,707,709	3.6422	3.6422	1,992,564	D	
		Operating Funds-Temp	54,707,709	0.3500	0.3500	191,477		2038
	Newtown-Harris R-III SD	Operating Funds-Schools	11,270,832	6.9500	6.5810	741,733		
	Sullivan County	General Revenue	109,449,370	0.5000	0.3800	415,908		
		Hospital	109,449,370	0.4300	0.4300	470,632		
		Senior Services	109,449,370	0.0500	0.0500	54,725		
Taney	Taney County Ambulance District	General Revenue	1,253,614,090	0.0000	0.0000	0		
	City of Branson	General Revenue	519,939,570	0.5861	0.5861	3,047,366		
	City of Forsyth	General Revenue	35,619,743	0.5200	0.5200	185,223		
	City of Hollister	General Revenue	64,159,813	0.5989	0.5989	384,253		
	City of Rockaway Beach	General Revenue	7,793,737	0.7076	0.7076	55,148		
	City of Merriam Woods	General Revenue	12,364,319	0.4775	0.4775	59,040		
		Streets	12,364,319	0.5000	0.5000	61,822		2024
	Village of Bull Creek	General Revenue	1,041,447	0.4918	0.4918	5,122		
	Western Taney County FPD	General Revenue	513,295,297	0.4287	0.4287	2,200,497		
	Central Taney County FPD	General Revenue	99,688,627	0.6501	0.6501	648,076		

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Taney	Cedarcreek FPD	General Revenue	8,195,538	0.2651	0.2651	21,726		
	Protem FPD	General Revenue	9,941,842	0.2743	0.2743	27,270		
	Taney County Health Department	General Revenue	1,253,614,090	0.1332	0.1332	1,669,814		
	Bradleyville R-I School District	Operating Funds-Schools	10,813,579	4.3237	4.3136	466,455	D	
	Taneyville R-II School District	Operating Funds-Schools	15,081,297	3.4754	3.4754	524,135	D	
		Debt Service	15,081,297	1.0342	0.9492	143,152		
	Forsyth R-III School District	Operating Funds-Schools	99,758,554	3.2257	3.2257	3,217,912	D	
		Debt Service	99,758,554	0.7777	0.7500	748,189		
	Branson R-IV School District	Operating Funds-Schools	770,520,238	3.4168	3.4168	26,327,135	D	
		Debt Service	770,520,238	0.8315	0.7000	5,393,642		
	Hollister R-V School District	Operating Funds-Schools	259,792,292	3.7169	3.7169	9,656,220	D	
		Debt Service	259,792,292	1.7640	0.6507	1,690,468		
	Kirbyville R-VI School District	Operating Funds-Schools	48,841,524	3.7139	3.7139	1,813,925	D	
		Debt Service	48,841,524	0.4837	0.3500	170,945		
	Mark Twain R-VIII School District	Operating Funds-Schools	9,933,794	3.7174	3.7174	369,279	D	
	Taney County	Developmental Dis. Board	1,253,614,090	0.0949	0.0949	1,189,680		
		General Revenue	1,253,614,090	0.1582	0.0000	0		
		Road & Bridge	1,253,614,090	0.2053	0.0000	0		
		Senior Services	1,253,614,090	0.0475	0.0475	595,467		
Texas	City of Cabool	General Revenue	25,279,361	0.9960	0.9960	251,782		
	City of Houston	General Revenue	29,794,192	0.3234	0.3234	96,354		
	City of Licking	General Revenue	15,006,686	0.4318	0.4318	64,799		
	Village of Raymondville	General Revenue	2,280,484	0.4563	0.4563	10,406		
	City of Summersville	General Revenue	4,148,594	0.6602	0.6602	27,389		
	Texas County Library District	General Revenue	276,011,151	0.0986	0.0986	272,147		
	Boone Township Texas County	General Revenue	3,288,424	0.0961	0.0961	3,160		
		Road & Bridge	3,288,424	0.2997	0.2997	9,855		
	Burdine Township Texas County	General Revenue	39,508,725	0.1000	0.1000	39,509		
		Road & Bridge	39,508,725	0.3582	0.3582	141,520		
	Carroll Township Texas County	General Revenue	10,755,795	0.1000	0.1000	10,756		
		Road & Bridge	10,755,795	0.3989	0.3989	42,905		
	Cass Township Texas County	General Revenue	14,394,369	0.0967	0.0967	13,919		
		Road & Bridge	14,394,369	0.3327	0.3327	47,890		
	Clinton Township Texas County	General Revenue	19,848,678	0.1000	0.1000	19,849		
		Road & Bridge	19,848,678	0.5000	0.5000	99,243		
	Current Township Texas County	General Revenue	2,510,250	0.0995	0.0995	2,498		
		Road & Bridge	2,510,250	0.3078	0.3078	7,727		
	Date Township Texas County	General Revenue	4,997,925	0.1000	0.0973	4,863		
		Road & Bridge	4,997,925	0.3306	0.3164	15,813		
	Jackson Township Texas County	General Revenue	12,538,904	0.0973	0.0973	12,200		
		Road & Bridge	12,538,904	0.3526	0.3526	44,212		
	Lynch Township Texas County	General Revenue	15,932,479	0.0934	0.0934	14,881		
		Road & Bridge	15,932,479	0.2935	0.2935	46,762		
	Morris Township Texas County	General Revenue	9,622,686	0.0976	0.0976	9,392		
		Road & Bridge	9,622,686	0.4882	0.4882	46,978		
	Ozark Township Texas County	General Revenue	4,804,873	0.0996	0.0996	4,786		
		Road & Bridge	4,804,873	0.3918	0.3918	18,825		
	Pierce Township Texas County	General Revenue	4,650,168	0.0953	0.0953	4,432		
		Road & Bridge	4,650,168	0.3342	0.3342	15,541		
	Piney Township Texas County	General Revenue	59,076,173	0.0933	0.0933	55,118		
		Road & Bridge	59,076,173	0.2914	0.2914	172,148		
	Roubidoux Township Texas County	General Revenue	21,709,670	0.0879	0.0879	19,083		
		Road & Bridge	21,709,670	0.2628	0.2628	57,053		
	Sargent Township Texas County	General Revenue	3,748,940	0.0839	0.0839	3,145		
		Road & Bridge	3,748,940	0.3358	0.3358	12,589		
	Sherrill Township Texas County	General Revenue	40,395,637	0.0939	0.0939	37,932		
		Road & Bridge	40,395,637	0.3321	0.3321	134,154		
	Upton Township Texas County	General Revenue	8,227,485	0.0976	0.0976	8,030		
		Road & Bridge	8,227,485	0.3141	0.3141	25,843		
	Texas County Health Department	General Revenue	276,011,151	0.0986	0.0986	272,147		
	Success R-VI School District	Operating Funds-Schools	11,724,381	2.7500	2.7500	322,420	D	
	Houston R-I School District	Operating Funds-Schools	72,492,867	2.7500	2.7500	1,993,554	D	
		Debt Service	72,492,867	0.8580	0.8000	579,943		
	Summersville R-II School District	Operating Funds-Schools	37,821,982	2.9522	2.9522	1,116,581	D	
	Licking R-VIII School District	Operating Funds-Schools	51,351,305	2.7500	2.7500	1,412,161	D	
	Cabool R-IV School District	Operating Funds-Schools	63,905,442	2.7746	2.7746	1,773,120	D	
		Operating Funds-Temp	63,905,442	0.4458	0.4389	280,481		2034

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Texas	Plato R-V School District	Operating Funds-Schools	41,819,364	2.8832	2.8832	1,205,736	D	
	Raymondville R-VII School District	Operating Funds-Schools	11,556,061	3.7391	3.7391	432,093	D	
	Texas County	Developmental Dis. Board	276,011,151	0.0986	0.0986	272,147		
		General Revenue	276,011,151	0.2733	0.0752	207,560		
Vernon	Vernon County Ambulance District	General Revenue	303,271,518	0.1500	0.1500	454,907		
	City of Bronaugh	General Revenue	1,039,807	0.1787	0.1787	1,858		
		Streets	1,039,807	0.4022	0.4022	4,182		
	Village of Deerfield	General Revenue	848,307	0.3099	0.3099	2,629		
	City of Metz	General Revenue	430,418	0.5996	0.5996	2,581		
	Village of Milo	General Revenue	281,343	0.7405	0.7405	2,083		
	Village of Moundville	General Revenue	890,394	0.5000	0.5000	4,452		
		Parks & Recreation	890,394	0.2000	0.2000	1,781		
	City of Nevada	General Revenue	105,945,496	0.7360	0.7360	779,759		
		Library	105,945,496	0.1990	0.1990	210,832		
		Parks & Recreation	105,390,503	0.0000	0.0000	0		
	City of Richards	General Revenue	448,126	0.4641	0.4641	2,080		
		Streets	448,126	0.2319	0.2319	1,039		
	City of Schell City	General Revenue	1,226,742	0.9005	0.9005	11,047		
	City of Sheldon	General Revenue	3,657,245	0.5561	0.5561	20,338		
		Streets	3,657,245	0.1781	0.1781	6,514		
	City of Walker	General Revenue	1,629,465	0.6434	0.6434	10,484		
		Lights	1,629,465	0.0495	0.0495	807		
		Streets	1,629,465	0.1485	0.1485	2,420		
	Bacon Township Vernon County	General Revenue	7,077,804	0.0999	0.0999	7,071		
		Road & Bridge	7,077,804	0.4134	0.4134	29,260		
		Special Road & Bridge	7,077,804	0.3500	0.3500	24,772		2024
	Badger Township Vernon County	General Revenue	7,549,764	0.1000	0.1000	7,550		
		Road & Bridge	7,549,764	0.3500	0.3500	26,424		
		Special Road & Bridge	7,549,764	0.3500	0.3500	26,424		2024
	Blue Mound Township Vernon County	General Revenue	5,799,939	0.1000	0.1000	5,800		
		Road & Bridge	5,799,939	0.3092	0.3092	17,933		
		Special Road & Bridge	5,799,939	0.2900	0.2900	16,820		2024
	Center Township Vernon County	General Revenue	134,645,057	0.1000	0.1000	134,645		
		Road & Bridge	134,645,057	0.3499	0.3499	471,123		
	Clear Creek Township Vernon County	General Revenue	8,153,997	0.1000	0.1000	8,154		
		Road & Bridge	8,153,997	0.3693	0.3693	30,113		
		Special Road & Bridge	8,153,997	0.3500	0.3500	28,539		2022
	Coal Township Vernon County	General Revenue	9,639,619	0.1000	0.1000	9,640		
		Road & Bridge	9,639,619	0.3500	0.3500	33,739		
		Special Road & Bridge	9,639,619	0.3485	0.3485	33,594		2024
	Deerfield Township Vernon County	General Revenue	14,772,639	0.0937	0.0937	13,842		
		Road & Bridge	14,772,639	0.3380	0.3380	49,932		
		Special Road & Bridge	14,772,639	0.2000	0.2000	29,545		2024
	Dover Township Vernon County	General Revenue	6,795,632	0.1000	0.1000	6,796		
		Road & Bridge	6,755,955	0.3040	0.3040	20,538		
		Special Road & Bridge	6,795,632	0.3645	0.3645	24,770		2022
	Drywood Township Vernon County	General Revenue	15,000,254	0.1000	0.1000	15,000		
		Road & Bridge	15,000,254	0.2976	0.2976	44,641		
		Special Road & Bridge	15,000,254	0.3500	0.3500	52,501		2024
	Harrison Township Vernon County	General Revenue	6,870,141	0.0821	0.0821	5,640		
		Road & Bridge	6,870,141	0.2875	0.2875	19,752		
		Special Road & Bridge	4,779,737	0.3500	0.3500	16,729	A	2025
	Henry Township Vernon County	General Revenue	5,909,035	0.1000	0.1000	5,909		
		Road & Bridge	5,909,035	0.3500	0.3500	20,682		
		Special Road & Bridge	5,909,035	0.3500	0.3500	20,682		2024
	Lake Township Vernon County	General Revenue	3,827,201	0.0996	0.0996	3,812		
		Road & Bridge	3,827,201	0.4979	0.4979	19,056		
		Special Road & Bridge	3,827,201	0.3500	0.3500	13,395		2024
	Metz Township Vernon County	General Revenue	5,229,679	0.1000	0.1000	5,230		
		Road & Bridge	5,229,679	0.3500	0.3500	18,304		
		Special Road & Bridge	5,229,679	0.3500	0.3500	18,304		2024
	Montevallo Township Vernon County	General Revenue	6,464,259	0.1000	0.1000	6,464		
		Road & Bridge	6,464,259	0.3500	0.3500	22,625		
		Special Road & Bridge	6,464,259	0.2500	0.2500	16,161		2024
	Moundville Township Vernon County	General Revenue	8,472,858	0.1000	0.1000	8,473		
		Road & Bridge	8,472,858	0.3500	0.3500	29,655		
		Special Road & Bridge	8,472,858	0.3500	0.3500	29,655		2024

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Vernon	Osage Township Vernon County	General Revenue	5,825,701	0.0942	0.0942	5,488		
		Road & Bridge	5,825,701	0.3294	0.3294	19,190		
	Osage Township Vernon County	Special Road & Bridge	5,825,701	0.3500	0.3500	20,390		2022
	Richland Township Vernon County	General Revenue	4,405,303	0.0954	0.0954	4,203		
		Road & Bridge	4,405,303	0.3339	0.3339	14,709		
		Special Road & Bridge	4,405,303	0.3720	0.3720	16,388		2022
	Virgil Township Vernon County	General Revenue	6,157,172	0.0909	0.0909	5,597		
		Road & Bridge	6,157,172	0.3296	0.3296	20,294		
	Walker Township Vernon County	General Revenue	7,946,737	0.0988	0.0988	7,851		
		Road & Bridge	6,946,737	0.3500	0.3500	24,314		
		Special Road & Bridge	7,946,737	0.3500	0.3500	27,814		2022
	Washington Township Vernon County	General Revenue	34,554,150	0.0971	0.0971	33,552		
		Road & Bridge	34,554,150	0.3400	0.3400	117,484		
		Special Road & Bridge	34,554,150	0.3500	0.3500	120,940		2024
	Vernon County Health Department	General Revenue	303,271,518	0.1000	0.1000	303,272		
	Nevada R-V School District	Operating Funds-Schools	203,425,448	3.6114	3.6114	7,346,507	D	
		Debt Service	203,425,448	1.1785	0.9000	1,830,829		
	Bronaugh R-VII School District	Operating Funds-Schools	15,979,495	4.3025	4.3025	687,518	D	
	Sheldon R-VIII School District	Operating Funds-Schools	13,970,676	5.3727	4.5650	637,761	D	
	Northeast Vernon County R-I SD	Operating Funds-Schools	22,935,011	4.1528	4.0000	917,400	D	
	Vernon County	General Revenue	303,271,518	0.3833	0.1584	480,382		
Warren	Marthasville Community AD	General Revenue	116,567,568	0.3962	0.3962	461,841		
	Warren County Ambulance District	General Revenue	599,812,639	0.4931	0.4931	2,957,676		
	City of Marthasville	General Revenue	18,854,968	0.5791	0.5791	109,189		
		Lights	18,854,968	0.1321	0.1321	24,907		
	City of Truesdale	General Revenue	33,098,730	0.8766	0.8766	290,143		
	City of Warrenton	General Revenue	124,651,385	0.2926	0.2926	364,730		
		Parks & Recreation	124,651,385	0.1732	0.1732	215,896		
	City of Wright City	General Revenue	83,523,639	0.4970	0.4970	415,112		
		Lights	83,523,639	0.1846	0.1846	154,185		
		Parks & Recreation	83,523,639	0.0923	0.0923	77,092		
		Debt Service	83,523,639	0.1126	0.1126	94,048		
	Village of Innsbrook	General Revenue	71,745,111	0.1272	0.1272	91,260		
	Village of Pendleton	General Revenue	1,789,553	0.5000	0.5000	8,948		
	Wright City FPD	General Revenue	287,508,965	0.5818	0.5818	1,672,727		
	Marthasville FPD	General Revenue	90,528,894	0.4009	0.4009	362,930		
		Debt Service	90,528,894	0.2605	0.2605	235,828		
	Warrenton FPD	General Revenue	322,126,721	0.4497	0.4497	1,448,604		
	Wright City R-II School District	Operating Funds-Schools	271,964,977	3.4587	3.4587	9,406,453	BD	
		Debt Service	271,964,977	2.1023	0.9900	2,692,453		
	Warren County R-III School District	Operating Funds-Schools	345,681,675	3.6212	3.6212	12,517,825	D	
		Debt Service	345,681,675	0.6960	0.6503	2,247,968		
	Warren County	Developmental Dis. Board	723,338,489	0.1603	0.1603	1,159,512		
		General Revenue	723,338,489	0.2452	0.0736	532,377		
		Road & Bridge	723,338,489	0.1767	0.1767	1,278,139		
Washington	Washington County AD	General Revenue	302,484,836	0.2362	0.0614	185,726		
	Village of Caledonia	General Revenue	1,359,594	0.1758	0.1758	2,390		
	City of Irondale	General Revenue	2,624,268	0.4974	0.4974	13,053		
	Village of Mineral Point	General Revenue	1,325,832	0.3028	0.3028	4,015		
	City of Potosi	General Revenue	30,350,029	0.6577	0.6577	199,612		
	Washington County Library District	General Revenue	302,484,836	0.1890	0.1890	571,696		
	Potosi FPD	General Revenue	203,086,723	0.2395	0.2395	486,393		
	Richwoods FPD	General Revenue	18,828,213	0.2767	0.2767	52,098		
	Irondale FPD	General Revenue	13,989,348	0.4747	0.4747	66,407		
	Caledonia FPD	General Revenue	8,386,184	0.3769	0.3769	31,608		
	Washington County Health Department	General Revenue	302,484,836	0.1417	0.1417	428,621		
	Kingston K-14 School District	Operating Funds-Schools	37,096,050	2.9360	2.9008	1,076,082	D	
		Debt Service	37,096,050	1.3567	0.9895	367,065		
	Potosi R-III School District	Operating Funds-Schools	111,232,607	2.7500	2.7500	3,058,897	E	
		Debt Service	111,232,607	0.5008	0.5000	556,163		
	Richwoods R-VII School District	Operating Funds-Schools	15,260,697	3.4787	3.4787	530,874	D	
	Valley R-VI School District	Operating Funds-Schools	29,879,449	3.7693	3.7693	1,126,246	D	
	Washington County	Developmental Dis. Board	302,484,836	0.1890	0.1890	571,696		
		General Revenue	302,484,836	0.3684	0.1768	534,793		
		Hospital	302,484,836	0.1890	0.1890	571,696		
		Road & Bridge	302,484,836	0.2590	0.2590	783,436		
		Senior Services	302,484,836	0.0472	0.0472	142,773		

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County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue		Expiration Year
Wayne	East Wayne County Ambulance District	General Revenue	74,077,558	0.3000	0.3000	222,233		
	Clearwater Ambulance District	General Revenue	81,291,339	0.2949	0.2949	239,728		
	Village of Mill Spring	General Revenue	537,089	0.7378	0.7378	3,963		
	City of Piedmont	Cemetery	18,293,588	0.0300	0.0300	5,488		
		General Revenue	18,293,588	0.2200	0.2200	40,246		
		Library	18,293,588	0.1000	0.1000	18,294		
		Lights	18,293,588	0.1300	0.1300	23,782		
	Clearwater FPD	General Revenue	61,409,801	0.3000	0.3000	184,229		
	Wayne County Health Center	General Revenue	158,455,587	0.1000	0.1000	158,456		
	Greenville R-II School District	Operating Funds-Schools	56,370,567	2.7500	2.7500	1,550,191	D	
		Debt Service	56,370,567	1.0377	0.3600	202,934		
	Clearwater R-I School District	Operating Funds-Schools	72,558,905	2.7500	2.7500	1,995,370	D	
		Debt Service	72,558,905	0.4553	0.4000	290,236		
	Wayne County	Developmental Dis. Board	158,455,587	0.0804	0.0800	126,764		
		General Revenue	158,455,587	0.3041	0.0000	0		
		Road & Bridge	158,455,587	0.1105	0.1100	174,301		
Webster	Village of Diggins	General Revenue	3,570,316	0.2000	0.2000	7,141		
	City of Fordland	General Revenue	7,630,897	0.3605	0.3605	27,509		
	City of Marshfield	Cemetery	109,608,489	0.1244	0.1244	136,353		
		Parks & Recreation	109,608,489	0.1052	0.1052	115,308		
		Debt Service	109,608,489	1.5133	0.3700	405,551		
	City of Niangua	General Revenue	2,275,474	0.2595	0.2595	5,905		
	City of Rogersville	General Revenue	57,486,039	0.3116	0.3116	179,126		
		Debt Service	57,486,039	0.7661	0.4969	285,648		
	City of Seymour	Cemetery	25,207,000	0.0465	0.0465	11,721		
		General Revenue	25,207,000	0.3318	0.3318	83,637		
		Library	9,856,048	0.0595	0.0595	5,864		
		Parks & Recreation	25,207,000	0.0737	0.0737	18,578		
	Webster County Library District	General Revenue	547,248,100	0.1080	0.1080	591,028		
	Southern Webster County FPD	General Revenue	109,463,332	0.2695	0.2695	295,004		
	Marshfield FPD	General Revenue	254,952,353	0.6000	0.6000	1,529,714		
	Niangua FPD	General Revenue	21,876,102	0.2744	0.2744	60,028		
	Webster County Health Unit	General Revenue	557,117,517	0.1262	0.1262	703,082		
	Niangua R-V School District	Operating Funds-Schools	22,655,655	3.0085	3.0085	681,595	D	
	Fordland R-III School District	Operating Funds-Schools	48,827,793	2.9665	2.9665	1,448,476	D	
		Debt Service	48,827,793	1.0939	0.9597	468,600		
	Marshfield R-I School District	Operating Funds-Schools	272,458,726	3.0901	3.0901	8,419,247	D	
		Debt Service	272,458,726	0.6278	0.6000	1,634,752		
	Seymour R-II School District	Operating Funds-Schools	74,700,401	3.3203	3.3203	2,480,277	D	
	Webster County	Developmental Dis. Board	557,117,517	0.0722	0.0722	402,239		
		General Revenue	557,117,517	0.0000	0.0000	0		
		Road & Bridge	557,117,517	0.1713	0.1713	954,342		
		Senior Services	557,117,517	0.0455	0.0455	253,488		
Worth	Worth County Ambulance District	General Revenue	38,979,384	0.3000	0.3000	116,938		
	Worth County Convalescent Center District	General Revenue	38,979,384	0.3500	0.3500	136,428		
	East Fork of Grand River WSD	General Revenue	4,999,200	0.1201	0.1201	6,004		
	Village of Allendale	General Revenue	777,575	0.3636	0.3636	2,827		
		General Revenue-Temp	777,578	0.2000	0.2000	1,555	A	2025
	Village of Denver	General Revenue	301,450	0.7656	0.7656	2,308		
	City of Grant City	General Revenue	5,793,203	1.0000	1.0000	57,932		
		Health	5,793,203	0.1800	0.1800	10,428		
		Special Fund	5,793,203	0.3000	0.3000	17,380		
	City of Sheridan	General Revenue	1,849,718	0.9997	0.9997	18,492		
	Village of Worth	General Revenue	237,073	0.8000	0.8000	1,897		
	Sheridan FPD	General Revenue	7,739,847	0.1827	0.1827	14,141		
	Worth County FPD	General Revenue	28,698,630	0.2000	0.2000	57,397		
	Worth County R-III School District	Operating Funds-Schools	33,184,876	3.5200	3.5200	1,168,108	D	
		Debt Service	33,184,876	0.2940	0.2500	82,962		
	Worth County	General Revenue	38,979,384	0.5000	0.5000	194,897		
		General Revenue-Temp	38,979,384	0.3500	0.3500	136,428		2022
		General Revenue-Temp 1	38,979,384	0.3500	0.3500	136,428		2022
		Library	38,979,384	0.1000	0.1000	38,979		
		Road & Bridge	38,979,384	0.5000	0.5000	194,897		
		Senior Services	38,979,384	0.0500	0.0500	19,490		
		Special Road & Bridge	38,979,384	0.3500	0.3500	136,428	A	2025
Wright	City of Hartville	General Revenue	4,886,466	0.5298	0.0000	0		
	City of Mansfield	Cemetery	12,771,109	0.0970	0.0970	12,388		

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Wright	City of Mansfield	General Revenue	12,771,109	0.5229	0.5229	66,780		
		Streets	12,771,109	0.1590	0.1590	20,306		
	City of Mountain Grove	General Revenue	52,535,123	0.0000	0.0000	0		
		Parks & Recreation	52,535,123	0.0000	0.0000	0		
	City of Norwood	General Revenue	4,560,301	0.4252	0.4252	19,390		
		Water	4,560,301	0.6780	0.6780	30,919		
	Wright County Library District	General Revenue	214,033,152	0.1437	0.1437	307,566		
	Wright County Health Department	General Revenue	214,033,152	0.0821	0.0821	175,721		
	Norwood R-I School District	Operating Funds-Schools	22,955,022	3.5702	3.5702	819,540	D	
	Hartville R-II School District	Operating Funds-Schools	48,660,309	2.9535	2.9498	1,435,382	D	
	Mountain Grove R-III SD	Operating Funds-Schools	116,386,299	2.7500	2.7500	3,200,623	D	
	Mansfield R-IV School District	Operating Funds-Schools	49,175,081	3.3349	3.3349	1,639,940	D	
	Manes R-V School District	Operating Funds-Schools	6,381,747	3.5142	3.5142	224,267	D	
	Wright County	Developmental Dis. Board	214,033,152	0.0821	0.0821	175,721		
		General Revenue	214,033,152	0.3183	0.0880	188,349		
St. Louis City	St. Louis Public Library Districts	General Revenue	4,840,612,895	0.5541	0.5541	26,821,836		
	Locust Central SBD	General Revenue	45,885,010	0.8410	0.8410	385,893		
	Central West End South SBD	General Revenue	54,692,560	0.5595	0.5595	306,005		
	Central West End North SBD	General Revenue	95,810,500	0.8455	0.8455	810,078		2028
	Soulard SBD	General Revenue	66,201,020	0.5689	0.5689	376,618		
	Waterman/Lake SBD	General Revenue	7,017,840	0.8178	0.8178	57,392		2024
	Westminister/Lake SBD	General Revenue	11,448,460	0.6789	0.6789	77,724		2024
	Washington Place SBD	General Revenue	7,672,310	0.7238	0.7238	55,532		2024
	Cathedral Square SBD	General Revenue	31,933,140	0.8497	0.8497	271,336		2028
	Central West End Southeast SBD	General Revenue	70,379,350	0.8500	0.8500	598,224		2028
	Cherokee-Lemp SBD	General Revenue	2,268,900	0.5373	0.5373	12,191		
	Gardenside SBD	General Revenue	20,837,950	0.3969	0.3969	82,706		2022
	Tower Grove South Concerned Citizen SBD	General Revenue	19,970,340	0.5938	0.5938	118,584		2033
	DeBaliviere Place SBD	General Revenue	37,677,900	0.8446	0.8446	318,228		2024
	Holly Hills SBD	General Revenue	62,001,880	0.6500	0.6500	403,012	A	2031
	St. Louis Community College	General Revenue	35,594,243,610	0.2787	0.2787	99,201,157		
	St. Louis City School District	Operating Funds-Schools	4,721,360,148	4.4823	4.2500	200,657,806	D	
		Debt Service	4,721,360,148	0.6749	0.6211	29,324,368		
	City of St. Louis	Community Child Service	4,840,612,895	0.2443	0.2443	11,825,617		
		Developmental Dis. Board	5,218,225,515	0.1370	0.1370	7,148,969		
		General Revenue	4,659,001,547	0.3454	0.3454	16,092,191		
		General Revenue 1	4,840,612,895	0.1581	0.1581	7,653,009		
		General Revenue 2	4,659,001,547	0.8291	0.8291	38,627,782		
		Health	4,659,001,547	0.0199	0.0199	927,141		
		Hospital	4,659,001,547	0.0988	0.0988	4,603,094		
		Mental Health	4,840,612,895	0.0888	0.0888	4,298,464		
		Parks & Recreation	4,659,001,547	0.0199	0.0199	927,141		
		Senior Services	4,840,612,895	0.0497	0.0497	2,405,785		
		Debt Service	4,659,001,547	0.1831	0.1831	8,530,632		
					Total Revenue	$7,092,249,984		

Appendix VII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year

Legend:

A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
B A voter approved increase or decrease to an existing levy or an extension of an existing levy.
C Levy includes a recoupment rate authorized by state law.
D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to $0.0000 and levy up to its calculated tax rate ceiling.
E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect $2.7500 or the amount stated on the ballot.
F Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was $4.96). The rate so established may be changed from year to year by the School Board.

Notes:

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied

Acronyms:

AD Ambulance District
CID Community Improvement District
EMS Emergency Medical Services
FPD Fire Protection District
HHA Home Health Agency
NHD Nursing Home District
PLD Public Library District
PWSD Public Water Supply District
RRD Regional Recreational District
SBD Special Business District
SD School District
SRD Special Road District
SwrD Sewer District
TDD Transportation Development District
WSD Watershed Subdistrict

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

			Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property				Expiration
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
Clay	City of Gladstone	General Revenue	312,701,760	0.7510	0.7510	58,690	0.4760	0.4760	84,811,867	0.7290	0.7290	91,511,309	0.9290	0.9290	3,817,088	
St. Louis	City of Bellefontaine Neighbors	General Revenue	58,835,410	0.2010	0.2010	28,650	0.0000	0.0000	15,113,023	0.2330	0.2330	21,413,824	0.2350	0.2350	203,794	
		Debt Service	58,835,410	2.0931	1.1057	28,650	2.0931	1.1057	15,113,023	2.0931	1.1057	21,413,824	2.0931	1.1057	1,054,738	
	City of Bellerive Acres	General Revenue	4,174,460	0.5030	0.5030	0	0.0000	0.0000	2,221,010	0.4350	0.4350	2,734,966	0.7900	0.7900	52,265	
	City of Bel Nor	General Revenue	19,232,770	0.3470	0.3470	0	0.0000	0.0000	1,241,980	0.1770	0.1770	4,125,669	0.5530	0.5530	91,751	
		Debt Service	19,232,770	0.4190	0.4190	0	0.4190	0.4190	1,241,980	0.4190	0.4190	4,125,669	0.4190	0.4190	103,076	
	City of Bel Ridge	General Revenue	8,908,050	0.3500	0.3500	0	0.0000	0.0000	18,762,051	0.5800	0.5800	5,249,998	0.0000	0.0000	139,998	
	City of Berkeley	Ambulance	39,308,980	0.2260	0.2260	2,410	0.2490	0.2490	121,915,308	0.2450	0.2450	73,252,759	0.2500	0.2500	570,669	
		General Revenue	39,308,980	0.9020	0.9020	2,410	0.9960	0.9960	121,915,308	0.9720	0.9720	73,252,759	0.9070	0.9070	2,204,011	
		Pension	39,308,980	0.2690	0.2690	2,410	0.3300	0.3300	121,915,308	0.3120	0.3120	73,252,759	0.3300	0.3300	727,859	
		Debt Service	39,308,980	0.0840	0.0840	2,410	0.0840	0.0840	121,915,308	0.0840	0.0840	73,252,759	0.0840	0.0840	196,963	
	City of Beverly Hills	General Revenue	2,348,730	0.2120	0.2120	0	0.0000	0.0000	1,646,485	0.1970	0.1970	871,812	0.2320	0.2320	10,246	
	City of Black Jack	Debt Service	66,708,900	0.3490	0.3490	7,810	0.3490	0.3490	3,301,900	0.3490	0.3490	18,157,952	0.3490	0.3490	307,736	
	City of Breckenridge Hills	General Revenue	25,581,250	0.1850	0.1850	0	0.0000	0.0000	10,016,998	0.1990	0.1990	7,209,575	0.0000	0.0000	67,259	
	City of Brentwood	General Revenue	193,648,810	0.0000	0.0000	0	0.0000	0.0000	125,973,426	0.2000	0.2000	46,408,260	0.2070	0.2070	348,012	
		Library	193,648,810	0.2280	0.2280	0	0.0000	0.0000	125,973,426	0.2800	0.2800	46,408,260	0.3000	0.3000	933,470	
		Pension	193,648,810	0.2890	0.2890	0	0.0000	0.0000	125,973,426	0.3830	0.3830	46,408,260	0.3850	0.3850	1,220,795	
	City of Bridgeton	General Revenue	136,758,730	0.1580	0.1580	140,120	0.0000	0.0000	296,797,604	0.2340	0.2340	118,587,109	0.0000	0.0000	910,585	
	City of Calverton Park	General Revenue	8,956,460	0.3260	0.3260	0	0.0000	0.0000	712,544	0.1760	0.1760	2,162,622	0.2980	0.2980	36,897	
	City of Charlack	General Revenue	8,780,980	0.1800	0.1800	0	0.0000	0.0000	3,289,236	0.2030	0.2030	3,229,010	0.2570	0.2570	30,782	
	City of Clarkson Valley	General Revenue	114,459,984	0.1120	0.1120	12,570	0.0630	0.0630	13,172,580	0.1240	0.1240	16,850,618	0.1530	0.1530	170,318	
	City of Clayton	General Revenue	689,963,450	0.4980	0.4980	0	0.0000	0.0000	443,289,367	0.6220	0.6220	109,860,367	0.7070	0.7070	6,969,991	
		Police	689,963,450	0.0910	0.0910	0	0.0000	0.0000	443,289,367	0.1020	0.1020	109,860,367	0.1200	0.1200	1,211,854	2033
		Debt Service	689,963,450	0.0680	0.0680	0	0.0680	0.0680	443,289,367	0.0680	0.0680	109,860,367	0.0680	0.0680	845,317	
	City of Cool Valley	General Revenue	6,371,260	0.3500	0.3500	0	0.0000	0.0000	7,661,869	0.3500	0.3500	2,367,543	0.1650	0.1650	53,022	
	City of Country Club Hills	General Revenue	3,674,590	0.9640	0.9640	0	0.0000	0.0000	1,381,031	1.0000	1.0000	1,568,377	0.7140	0.7140	60,431	
		Health	3,674,590	0.1940	0.1940	0	0.0000	0.0000	1,381,031	0.2000	0.2000	1,568,377	0.1880	0.1880	12,840	
		Parks & Recreation	3,674,590	0.4000	0.4000	0	0.0000	0.0000	1,381,031	0.4000	0.4000	1,568,377	0.3300	0.3300	25,398	
	Village of Country Life Acres	General Revenue	8,562,340	0.3200	0.3200	1,090	0.0000	0.0000	102,629	0.3550	0.3550	829,075	0.4200	0.4200	31,245	
	City of Crestwood	General Revenue	243,038,560	0.5580	0.5580	0	0.0000	0.0000	68,075,757	0.8370	0.8370	50,275,294	0.7280	0.7280	2,291,953	
	City of Creve Coeur	General Revenue	640,238,300	0.0730	0.0730	8,350	0.0240	0.0240	381,624,592	0.0830	0.0830	0	0.0000	0.0000	784,124	
		Debt Service	640,238,300	0.0820	0.0820	8,350	0.0820	0.0820	381,624,592	0.0820	0.0820	171,344,519	0.0820	0.0820	978,437	
	City of Crystal Lake Park	General Revenue	18,915,630	0.5780	0.5780	0	0.0000	0.0000	374,809	0.1470	0.1470	2,173,784	0.8080	0.8080	127,447	
	City of Dellwood	General Revenue	26,030,050	0.2460	0.2460	0	0.0000	0.0000	8,139,101	0.2610	0.2610	10,912,050	0.2350	0.2350	110,920	
		Debt Service	26,030,050	1.7397	1.4666	0	1.7397	1.4666	8,139,101	1.7397	1.4666	10,912,050	1.7397	1.4666	661,161	
	City of Des Peres	General Revenue	323,682,010	0.0000	0.0000	81,280	0.0000	0.0000	160,755,571	0.0000	0.0000	57,339,344	0.0000	0.0000	0	
	City of Edmundson	General Revenue	5,295,801	0.0000	0.0000	0	0.0000	0.0000	22,192,890	0.6560	0.6560	20,463,128	0.0000	0.0000	145,585	
	City of Ellisville	General Revenue	214,189,230	0.1230	0.1230	2,310	0.0000	0.0000	117,630,657	0.1350	0.1350	47,423,417	0.0000	0.0000	422,254	
	City of Eureka	General Revenue	227,526,270	0.2970	0.2970	136,460	0.3580	0.2970	66,162,550	0.3740	0.2970	65,361,059	0.3870	0.2970	1,066,783	

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

			Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property					Expiration
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
St. Louis	City of Ferguson	General Revenue	126,543,930	0.6390	0.6390		17,330	0.4460	0.4460		57,784,430	0.6640	0.6640		45,584,720	0.8000	0.8000		1,557,060	
		Parks & Recreation	126,543,930	0.1600	0.1600		17,330	0.1060	0.1060		57,784,430	0.1670	0.1680		45,584,720	0.1980	0.1980		389,824	
		Debt Service	126,543,930	0.2210	0.2210		17,330	0.2210	0.2210		57,784,430	0.2210	0.2210		45,584,720	0.2210	0.2210		508,146	
	City of Flordell Hills	General Revenue	2,503,517	0.9110	0.9110		0	0.0000	0.0000		947,120	1.0000	1.0000		979,813	0.0000	0.0000		32,278	
	City of Florissant	General Revenue	445,972,090	0.0000	0.0000		40,070	0.0000	0.0000		152,406,170	0.0000	0.0000		123,996,520	0.0000	0.0000		0	
		Debt Service	445,972,090	0.1620	0.1200		40,070	0.1620	0.1200		152,406,170	0.1620	0.1200		123,996,520	0.1620	0.1200		866,898	
	City of Frontenac	General Revenue	248,908,760	1.0000	1.0000		0	0.0000	0.0000		61,556,757	1.0000	1.0000		28,609,411	1.0000	1.0000		3,390,750	
	Village of Glen Echo Park	General Revenue	1,755,600	0.2440	0.2440		0	0.0000	0.0000		62,518	0.0580	0.0580		319,601	0.5000	0.5000		5,918	
	City of Glendale	General Revenue	192,812,940	0.3190	0.3190		0	0.0000	0.0000		9,692,249	0.3050	0.3050		27,430,618	0.5190	0.5190		786,999	
		Pension	192,812,940	0.2290	0.2290		0	0.0000	0.0000		9,692,249	0.1870	0.1870		27,430,618	0.2400	0.2400		525,500	
		Debt Service	192,812,940	0.4360	0.2740		0	0.4360	0.2740		9,692,249	0.4360	0.2740		27,430,618	0.4360	0.2740		630,024	
	Town of Grantwood Village	General Revenue	27,839,420	0.1820	0.1820		133,510	0.1750	0.1750		1,393,128	0.1930	0.1930		3,726,619	0.2610	0.2610		63,317	
	City of Greendale	General Revenue	6,760,270	0.4820	0.4820		0	0.0000	0.0000		392,081	0.5560	0.5560		1,597,772	0.0000	0.0000		34,765	
	Village of Hanley Hills	General Revenue	9,647,390	0.4050	0.4050		0	0.0000	0.0000		931,434	0.4910	0.4910		3,081,847	0.4470	0.4470		57,421	
	City of Hazelwood	General Revenue	222,253,230	0.7010	0.7010		243,430	0.7780	0.7780		287,325,735	0.6170	0.6170		138,337,966	0.7540	0.7540		4,375,757	
		Debt Service	222,253,230	0.2370	0.2220		243,430	0.2370	0.2220		287,325,735	0.2370	0.2220		138,337,966	0.2370	0.2220		1,438,915	
	Village of Hillsdale	General Revenue	3,812,910	0.4450	0.4450		0	0.0000	0.0000		3,006,005	0.4410	0.4410		3,389,855	0.5000	0.5000		47,172	
	City of Huntleigh	General Revenue	60,042,700	0.1470	0.1470		21,520	0.0800	0.0800		652,757	0.1920	0.1920		3,389,492	0.1900	0.1900		95,973	
	City of Jennings	General Revenue	56,514,350	0.8950	0.8950		0	0.0000	0.0000		24,424,392	0.8940	0.8940		20,317,220	1.0000	1.0000		927,329	
		Pension	56,514,350	0.3310	0.3310		0	0.0000	0.0000		24,424,392	0.3310	0.3310		20,317,220	0.3700	0.3700		343,081	
	City of Kinloch	General Revenue	1,532,320	1.0000	1.0000		0	0.0000	0.0000		1,226,600	1.0000	1.0000		7,512,648	1.0000	1.0000		102,715	
	City of Kirkwood	General Revenue	824,314,470	0.2520	0.2520		0	0.0000	0.0000		141,059,730	0.2960	0.2960		123,772,438	0.3400	0.3400		2,915,635	
		Library	816,554,280	0.1400	0.1400		0	0.0000	0.0000		124,192,567	0.1850	0.1850		121,408,950	0.2350	0.2350		1,658,243	
		Library-Temp	816,554,280	0.0870	0.0870		0	0.0000	0.0000		124,192,567	0.1010	0.1010		121,408,950	0.1200	0.1200		981,527	2032
		Parks & Recreation	824,314,470	0.1240	0.1240		0	0.0000	0.0000		141,059,730	0.1570	0.1570		123,772,438	0.2000	0.2000		1,491,159	
		Pension	824,314,470	0.1080	0.1080		0	0.0000	0.0000		141,059,730	0.1440	0.1440		123,772,438	0.1800	0.1800		1,316,176	
	City of Ladue	General Revenue	710,258,230	0.9060	0.9060	B	40,720	0.0000	0.0000		66,187,633	0.5340	0.5340		72,564,335	0.7560	0.7560		7,336,968	
	City of Lakeshire	General Revenue	17,929,600	0.3040	0.3040		0	0.0000	0.0000		353,572	0.3430	0.3430		0	0.0000	0.0000		55,719	
	City of Manchester	General Revenue	342,151,380	0.0340	0.0340		0	0.0000	0.0000		62,211,536	0.0370	0.0340		64,984,207	0.0500	0.0500		169,975	
		Debt Service	342,151,380	0.2800	0.2800		0	0.2800	0.2800		62,211,536	0.2800	0.2800		64,984,207	0.2800	0.2800		1,314,172	
	City of Maplewood	General Revenue	113,039,210	0.1380	0.1380		0	0.0000	0.0000		70,875,860	0.5410	0.5410		28,932,271	0.5670	0.5670		703,478	
		Pension	113,039,210	0.3020	0.3020		0	0.0000	0.0000		70,875,860	0.4470	0.4470		28,932,271	0.4450	0.4450		786,942	
		Solid Waste Landfill	113,039,210	0.2260	0.2260		0	0.0000	0.0000		70,875,860	0.2580	0.2580		28,932,271	0.3180	0.3180		530,334	
		Debt Service	113,039,210	0.2010	0.2010		0	0.2010	0.2010		70,875,860	0.2010	0.2010		28,932,271	0.2010	0.2010		427,823	
	Village of Marlborough	General Revenue	18,549,380	0.0890	0.0890		0	0.0000	0.0000		8,685,229	0.1180	0.1180		6,033,815	0.1110	0.1110		33,456	
	City of Moline Acres	General Revenue	10,416,270	0.7960	0.7960		0	0.0000	0.0000		3,028,117	0.8670	0.8670		3,568,394	1.0000	1.0000		144,852	
		Debt Service	10,417,900	2.3695	1.5500		0	2.3695	1.5500		3,028,117	2.3695	1.5500		3,536,404	2.3695	1.5500		263,227	
	City of Normandy	General Revenue	21,675,940	0.2720	0.2720		0	0.0000	0.0000		6,967,504	0.2820	0.2820		6,265,249	0.4000	0.4000		103,668	
	City of Northwoods	General Revenue	21,038,100	0.3430	0.3430		0	0.0000	0.0000		5,276,585	0.3300	0.3300		6,337,457	0.3470	0.3470		111,565	
		Debt Service	21,038,100	0.8850	0.8850		0	0.8850	0.8850		5,276,585	0.8850	0.8850		6,337,457	0.8850	0.8850		288,971	
	Village of Norwood Court	General Revenue	3,733,474	0.2090	0.2090		0	0.0000	0.0000		314,280	0.2030	0.2030		1,286,788	0.3450	0.3450		12,880	

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

			Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property					Expiration
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
St. Louis	City of Oakland	General Revenue	35,020,340	0.1620	0.1620		0	0.0000	0.0000		3,191,593	0.2360	0.2360		5,145,624	0.2370	0.2370		76,460	
	City of Olivette	General Revenue	228,744,560	0.5030	0.5030		0	0.0000	0.0000		61,703,424	0.7450	0.7450		43,889,184	0.7710	0.7710		1,948,662	
		Pension	228,744,560	0.1850	0.1850		0	0.0000	0.0000		61,703,424	0.2400	0.2400		43,889,184	0.2500	0.2500		680,988	
		Debt Service	228,744,560	0.6770	0.5400		0	0.6770	0.5400		61,703,424	0.6770	0.5400		43,889,184	0.6770	0.5400		1,805,421	
	City of Overland	General Revenue	126,612,510	0.0470	0.0470		0	0.0000	0.0000		95,600,750	0.0720	0.0720		72,868,600	0.0970	0.0970		199,024	
		Pension	126,612,510	0.1660	0.1660		0	0.0000	0.0000		95,600,750	0.3260	0.3260		72,868,600	0.3600	0.3600		784,162	
	City of Pagedale	General Revenue	9,041,920	0.3080	0.3080		0	0.0000	0.0000		16,768,356	0.3160	0.3160		7,666,048	0.3500	0.3500		107,668	
	City of Pasadena Hills	General Revenue	15,313,140	0.2160	0.2160		0	0.0000	0.0000		618,993	0.0960	0.0960		2,683,594	0.3100	0.3100		41,989	
		Debt Service	15,313,140	0.3010	0.3010		0	0.3010	0.3010		618,993	0.3010	0.3010		2,683,594	0.3010	0.3010		56,034	
	Village of Pasadena Park	General Revenue	4,887,970	0.2760	0.2760		0	0.0000	0.0000		228,604	0.0000	0.0000		1,015,692	0.3090	0.3090		16,629	
	City of Pine Lawn	General Revenue	8,705,840	0.3000	0.3000		0	0.0000	0.0000		5,882,026	0.2510	0.2510		3,532,895	0.2570	0.2570		49,962	
	City of Richmond Heights	General Revenue	256,584,250	0.2230	0.2230		0	0.0000	0.0000		99,902,035	0.3760	0.3760		41,019,984	0.2890	0.2890		1,066,363	
		Pension	256,584,250	0.2520	0.2520		0	0.0000	0.0000		99,902,035	0.3690	0.3200		41,019,984	0.3180	0.3180		1,096,723	
	Village of Riverview	General Revenue	10,359,520	0.3870	0.3870		0	0.0000	0.0000		2,811,637	0.3860	0.3860		3,489,949	0.3110	0.3110		61,798	
	City of Rock Hill	General Revenue	96,472,850	0.2050	0.2050		0	0.0000	0.0000		26,770,419	0.3170	0.3170		19,606,444	0.3400	0.3400		349,293	
		Library	96,472,850	0.2040	0.2040		0	0.0000	0.0000		26,770,419	0.3330	0.3330		20,222,174	0.3550	0.3550		357,739	
		Pension	96,472,850	0.2300	0.2300		0	0.0000	0.0000		26,770,419	0.2300	0.2300		19,606,444	0.2300	0.2300		328,555	
		Debt Service	96,472,850	0.8160	0.6160		0	0.8160	0.6160		26,770,419	0.8160	0.6160		19,606,444	0.8160	0.6160		879,955	
	City of St. Ann	General Revenue	102,765,360	0.7560	0.7560		0	0.0000	0.0000		30,850,620	0.9790	0.9790		35,485,044	1.0000	1.0000		1,433,784	
		Debt Service	102,765,360	0.3230	0.3230		0	0.3230	0.3230		30,850,620	0.3230	0.3230		35,485,044	0.3230	0.3230		546,197	
	City of St. John	General Revenue	46,214,810	0.3270	0.3270		0	0.0000	0.0000		22,172,588	0.4750	0.4750		14,383,255	0.4500	0.4500		321,167	
	City of Shrewsbury	General Revenue	94,321,140	1.0000	1.0000	B	0	1.0000	1.0000	B	36,852,715	1.0000	1.0000	B	27,601,035	1.0000	1.0000	B	1,587,748	
	City of Sunset Hills	General Revenue	306,763,780	0.0440	0.0440		137,100	0.0530	0.0530		121,888,333	0.0490	0.0490		59,964,015	0.0600	0.0600		230,752	
	Village of Sycamore Hills	General Revenue	5,701,430	0.2090	0.2090		0	0.0000	0.0000		606,240	0.2780	0.2780		1,322,241	0.2510	0.2510		16,920	
		Health	5,701,430	0.0970	0.0970		0	0.0000	0.0000		606,240	0.1330	0.1330		1,322,241	0.1170	0.1170		7,883	
	City of Town and Country	Dispatch	610,393,770	0.0000	0.0000		63,430	0.0000	0.0000		236,055,669	0.0000	0.0000		106,622,919	0.0000	0.0000		0	
		General Revenue	610,393,770	0.0000	0.0000		63,430	0.0000	0.0000		236,055,669	0.0000	0.0000		106,622,919	0.0000	0.0000		0	
	City of Twin Oaks	General Revenue	11,494,500	0.0000	0.0000		0	0.0000	0.0000		9,588,990	0.4330	0.4330		2,887,050	0.0000	0.0000		41,520	
	City of University City	General Revenue	631,544,860	0.4480	0.4480		0	0.0000	0.0000		73,169,159	0.4890	0.4870		93,981,135	0.6800	0.6800		3,824,727	
		Library	631,544,860	0.3520	0.3520		0	0.0000	0.0000		73,169,159	0.3450	0.3450		94,787,755	0.4000	0.4000		2,854,623	
		Pension	631,544,860	0.1330	0.1330		0	0.0000	0.0000		73,169,159	0.1330	0.1330		93,981,135	0.1950	0.1950		1,120,533	
	Village of Uplands Park	General Revenue	1,572,680	0.4760	0.4760		0	0.0000	0.0000		135,734	0.5000	0.5000		625,352	0.3910	0.3910		10,610	
	City of Valley Park	General Revenue	98,644,840	0.3720	0.3720		112,340	0.0000	0.0000		54,706,747	0.5810	0.5810		29,674,686	0.5700	0.5700		853,951	
	City of Velda City	General Revenue	4,221,000	0.5000	0.5000		0	0.0000	0.0000		323,584	0.5000	0.5000		1,820,482	0.3540	0.3540		29,168	
		Debt Service	4,221,000	1.7042	1.7042		0	1.7042	1.7042		323,584	1.7042	1.7042		1,820,482	1.7042	1.7042		108,474	
	City of Velda Village Hills	General Revenue	3,291,350	0.4400	0.4400		0	0.0000	0.0000		720,453	0.4380	0.4380		1,526,060	0.3780	0.3780		23,407	
	City of Vinita Park	General Revenue	11,240,760	0.2200	0.2200		0	0.0000	0.0000		33,816,560	0.2430	0.2430		10,084,534	0.2300	0.2300		130,098	
	City of Warson Woods	General Revenue	72,606,050	0.2800	0.2800		0	0.0000	0.0000		9,926,587	0.3520	0.3520		10,130,456	0.0000	0.0000		238,239	
	City of Webster Groves	General Revenue	586,732,040	0.1720	0.1720		0	0.0000	0.0000		67,839,840	0.2060	0.2060		89,118,784	0.2800	0.2800		1,398,462	
		Library	586,732,040	0.1110	0.1110		0	0.0000	0.0000		67,839,840	0.1320	0.1320		89,289,574	0.1800	0.1800		901,543	
		Library-Temp	586,732,040	0.0980	0.0980		0	0.0000	0.0000		67,839,840	0.1230	0.1230		89,289,574	0.1350	0.1350		778,981	2028
		Pension	586,732,040	0.1630	0.1630		0	0.0000	0.0000		67,839,840	0.2140	0.2140		89,118,784	0.2000	0.2000		1,279,788	
		Streets	586,732,040	0.1110	0.1110		0	0.0000	0.0000		67,839,840	0.1330	0.1330		89,118,784	0.1810	0.1810		902,805	

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

			Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property					Expiration
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
St. Louis	City of Webster Groves	Debt Service	586,732,040	0.2900	0.2410		0	0.2900	0.2410		67,839,840	0.2900	0.2410		89,118,784	0.2900	0.2410		1,792,294	
	City of Wellston	General Revenue	4,569,960	0.5210	0.5210		0	0.0000	0.0000		9,794,716	0.4500	0.4500		4,318,327	0.6000	0.6000		93,795	
	Village of Westwood	General Revenue	23,345,600	0.0510	0.0510		0	0.0000	0.0000		328,717	0.0820	0.0820		0	0.0000	0.0000		12,176	
	City of Winchester	General Revenue	19,850,640	0.1550	0.1550		0	0.0000	0.0000		3,203,516	0.1780	0.1780		3,839,758	0.2610	0.2610		46,492	
	City of Woodson Terrace	General Revenue	25,768,890	0.3500	0.3500		0	0.0000	0.0000		21,843,190	0.3500	0.3500		31,617,876	0.2510	0.2510		246,003	
	Ferguson Municipal Library District	General Revenue	125,545,320	0.3070	0.3070		17,330	0.0870	0.0870		59,904,601	0.3670	0.3670		48,130,427	0.4000	0.4000		797,811	
	Maplewood Public Library District	General Revenue	113,039,210	0.2010	0.2010		0	0.0000	0.0000		73,501,658	0.2870	0.2870		33,271,151	0.3020	0.3020		538,638	
		Debt Service	113,039,210	0.0530	0.0530		0	0.0530	0.0530		73,501,658	0.0530	0.0530		33,271,151	0.0530	0.0530		116,501	
	Richmond Heights Memorial PLD	General Revenue	256,584,250	0.1870	0.1870		0	0.0000	0.0000		99,907,597	0.2500	0.2500		41,018,651	0.2110	0.2110		816,131	
	St. Louis County Library District	General Revenue	15,459,972,430	0.2060	0.2060		5,994,630	0.2140	0.2140		6,437,546,538	0.2400	0.2400		4,405,714,720	0.2600	0.2600		58,765,342	
	Valley Park Community PLD	General Revenue	41,812,278	0.1200	0.1200		540	0.0000	0.0000		16,176,680	0.1060	0.1060		14,740,417	0.1700	0.1700		92,381	
	Affton FPD	Ambulance	498,132,350	0.1030	0.1030		0	0.0000	0.0000		80,991,802	0.1210	0.1210		114,025,424	0.1400	0.1400		770,712	
		Dispatch	498,132,350	0.0200	0.0200		0	0.0000	0.0000		80,991,802	0.0200	0.0200		114,025,424	0.0270	0.0270		146,611	
		General Revenue	498,132,350	0.9540	0.9540		0	0.0000	0.0000		80,991,802	1.1448	1.1448		114,025,424	1.3040	1.3040		7,166,269	
		Pension	498,132,350	0.1460	0.1460	B	0	0.1000	0.0000	B	80,991,802	0.1550	0.1550	B	114,025,424	0.1640	0.1640	B	1,039,812	
	Metro West FPD	Ambulance	1,822,672,250	0.3550	0.3550		883,190	0.4020	0.4020		269,195,523	0.4130	0.4130		333,907,005	0.4600	0.4600		9,121,786	
		Dispatch	1,822,672,250	0.0350	0.0350		883,190	0.0420	0.0420		269,195,523	0.0430	0.0430		333,907,005	0.0480	0.0480		914,335	
		General Revenue	1,822,672,250	0.3960	0.3960		883,190	0.5060	0.5060		269,195,523	0.5100	0.5100		333,907,005	0.5610	0.5610		10,468,366	
		Pension	1,822,672,250	0.0750	0.0750		883,190	0.0950	0.0950		269,195,523	0.0960	0.0960		333,907,005	0.1060	0.1060		1,980,212	
		Debt Service	1,822,672,250	0.0850	0.0610		883,190	0.0850	0.0610		269,195,523	0.0850	0.0610		333,907,005	0.0850	0.0610		1,480,261	
	Black Jack FPD	Ambulance	515,252,220	0.3000	0.3000	A	220,110	0.3000	0.3000	A	69,094,301	0.3000	0.3000	A	126,298,545	0.3000	0.3000	A	2,132,596	
		Emergency Medical Service	515,252,220	0.3080	0.3080		220,110	0.2330	0.2330		69,094,301	0.3660	0.3660		126,298,545	0.4000	0.4000		2,345,569	
		General Revenue	515,252,220	0.7690	0.7690		220,110	0.6590	0.6590		69,094,301	0.9220	0.9220		126,298,545	1.0000	1.0000		5,863,775	
		NCCFA System	515,252,220	0.0380	0.0380		220,110	0.0470	0.0470		69,094,301	0.0460	0.0460		126,298,545	0.0500	0.0500		290,831	
		Pension	515,252,220	0.2940	0.2940	B	220,110	0.2910	0.2910	B	69,094,301	0.3170	0.3170	B	126,298,545	0.3500	0.3500	B	2,176,557	
		Debt Service	515,252,220	0.1980	0.1480		220,110	0.1980	0.1480		69,094,301	0.1980	0.1480		126,298,545	0.1980	0.1480		1,052,081	
	Monarch FPD	Ambulance	1,869,182,960	0.2560	0.2560		1,256,680	0.2900	0.2900		706,312,368	0.2910	0.2910		430,921,248	0.3300	0.3300		8,266,161	
		Dispatch	1,869,182,960	0.0420	0.0420		1,256,680	0.0440	0.0440		706,312,368	0.0420	0.0420		430,921,248	0.0480	0.0480		1,289,103	
		General Revenue	1,869,182,960	0.4270	0.4270		1,256,680	0.4670	0.4670		706,312,368	0.4660	0.4660		430,921,248	0.5300	0.5300		13,562,579	
		Pension	1,869,182,960	0.0780	0.0780		1,256,680	0.0870	0.0870		706,312,368	0.0880	0.0880		430,921,248	0.1000	0.1000		2,511,532	
		Debt Service	1,869,182,960	0.0720	0.0710		1,256,680	0.0720	0.0710		706,312,368	0.0720	0.0710		430,921,248	0.0720	0.0710		2,135,448	
	Community FPD	Ambulance	320,231,380	0.3780	0.3780		0	0.0000	0.0000		207,140,837	0.4690	0.4690		185,531,941	0.5000	0.5000		3,109,626	
		Dispatch	320,231,380	0.0220	0.0230		0	0.0000	0.0000		207,140,837	0.0290	0.0290		185,531,941	0.0300	0.0300		189,384	
		General Revenue	320,231,380	1.1758	1.1758		0	0.0000	0.0000		207,140,837	1.4078	1.4078		185,531,941	1.5000	1.5000		9,464,389	
		Pension	320,231,380	0.1890	0.1890		0	0.0000	0.0000		207,140,837	0.2340	0.2340		185,531,941	0.2500	0.2500		1,553,777	
		Debt Service	320,262,000	0.2791	0.2210		0	0.2791	0.2210		204,351,317	0.2791	0.2210		160,872,291	0.2791	0.2210		1,514,923	
	Creve Coeur FPD	Ambulance	951,389,590	0.3260	0.3260		40	0.0000	0.0000		497,912,413	0.4030	0.4030		272,273,678	0.4200	0.4200		6,251,666	
		Dispatch	951,389,590	0.0380	0.0380		40	0.0000	0.0000		497,912,413	0.0480	0.0480		272,273,678	0.0500	0.0500		736,663	
		General Revenue	951,389,590	0.4190	0.4190		40	0.0000	0.0000		497,912,413	0.5170	0.5170		272,273,678	0.5400	0.5400		8,030,807	
		Pension	951,389,590	0.1120	0.1120		40	0.0000	0.0000		497,912,413	0.1450	0.1450		272,273,678	0.1500	0.1500		2,195,940	
		Debt Service	952,056,890	0.0925	0.0800		40	0.0925	0.0800		499,574,373	0.0925	0.0800		269,183,458	0.0925	0.0800		1,376,652	
	Fenton FPD	Ambulance	606,729,820	0.2380	0.2380		154,870	0.2500	0.2500		410,861,088	0.2740	0.2740		205,866,877	0.3000	0.3000		3,187,764	
		Dispatch	606,729,820	0.0400	0.0400		154,870	0.0440	0.0440		410,861,088	0.0450	0.0450		205,866,877	0.0500	0.0500		530,580	
		General Revenue	606,729,820	0.8490	0.8490		154,870	0.9030	0.9030		410,861,088	0.8960	0.8960		205,866,877	0.8980	0.8980		10,682,534	

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			Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property					Expiration
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
St. Louis	Fenton FPD	Pension	606,729,820	0.0790	0.0790		154,870	0.0810	0.0810		410,861,088	0.0920	0.0920		205,866,877	0.1000	0.1000		1,063,301	
		Debt Service	606,729,820	0.2280	0.1750		154,870	0.2280	0.1750		410,861,088	0.2280	0.1750		205,866,877	0.2280	0.1750		2,141,322	
	Florissant Valley FPD	Ambulance	642,429,720	0.3320	0.3330		212,400	0.3120	0.3120		176,637,677	0.4110	0.4110		174,942,159	0.4400	0.4400		3,635,680	
		Dispatch	642,429,720	0.0230	0.0230		212,400	0.0290	0.0290		176,637,677	0.0280	0.0280		174,942,159	0.0300	0.0300		249,763	
		General Revenue	642,429,720	0.8160	0.8160		212,400	1.0377	1.0377		176,637,677	1.0086	1.0086		174,942,159	1.0767	1.0767		8,909,601	
		Pension	642,429,720	0.0750	0.0750		212,400	0.0980	0.0980		176,637,677	0.0960	0.0960		174,942,159	0.1000	0.1000		826,544	
		Debt Service	642,429,720	0.2460	0.1982		212,400	0.2460	0.1982		176,637,677	0.2460	0.1982		174,942,159	0.2460	0.1982		1,970,548	
	Kinloch FPD	Ambulance	1,175,630	0.4000	0.4000		0	0.0000	0.0000		2,050,559	0.4000	0.4000		7,520,489	0.4000	0.4000		42,987	
		Dispatch	1,175,630	0.0000	0.0000		0	0.0000	0.0000		2,050,559	0.0000	0.0000		7,520,489	0.0000	0.0000		0	
		General Revenue	1,175,630	0.5030	0.5030		0	0.0000	0.0000		2,050,559	1.8930	1.8930		7,520,489	1.9266	1.9266		189,620	
		Debt Service	1,175,630	0.7610	0.7500		0	0.7610	0.7500		2,050,559	0.7610	0.7500		7,520,489	0.7610	0.7500		80,600	
	Lemay FPD	Ambulance	175,108,640	0.1550	0.1550		2,690	0.0000	0.0000		113,249,840	0.2380	0.2380		55,402,289	0.2050	0.2050		654,528	
		Central Alarm Fund	175,108,640	0.0360	0.0360		2,690	0.0000	0.0000		113,249,840	0.0500	0.0500		55,402,289	0.0480	0.0480		146,257	
		General Revenue	175,108,640	0.7110	0.7110		2,690	0.0000	0.0000		113,249,840	0.9900	0.9900		55,402,289	0.9900	0.9900		2,914,678	
		Pension	175,108,640	0.0720	0.0720		2,690	0.0000	0.0000		113,249,840	0.1000	0.1000		55,402,289	0.1000	0.1000		294,730	
	West County EMS & FPD	Ambulance	728,667,320	0.1350	0.1350		230,520	0.2000	0.2000		180,099,230	0.1660	0.1660		146,002,242	0.1940	0.1940		1,566,371	
		Dispatch	728,667,320	0.0350	0.0350		230,520	0.0470	0.0470		180,099,230	0.0380	0.0380		146,002,242	0.0490	0.0490		395,121	
		General Revenue	728,667,320	0.5710	0.5710		230,520	0.7400	0.7400		180,099,230	0.6800	0.6800		146,002,242	0.7400	0.7400		6,467,488	
		Pension	728,667,320	0.0680	0.0680		230,520	0.1000	0.1000		180,099,230	0.0840	0.0840		146,002,242	0.0970	0.0970		788,630	
		Debt Service	728,667,320	0.4040	0.2400		230,520	0.4040	0.2400		180,099,230	0.4040	0.2400		146,002,242	0.4040	0.2400		2,531,998	
	Maryland Heights FPD	Ambulance	305,785,580	0.1560	0.1560		8,640	0.0000	0.0000		328,020,428	0.3380	0.3380		187,239,704	0.3680	0.3680		2,274,777	
		Dispatch	305,785,580	0.0410	0.0410		8,640	0.0350	0.0350		328,020,428	0.0480	0.0480		187,239,704	0.0500	0.0500		376,445	
		General Revenue	305,785,580	1.1139	1.1139		8,640	0.6780	0.6780		328,020,428	1.1490	1.1490		187,239,704	1.1900	1.1900		9,403,312	
		Pension	305,785,580	0.1080	0.1080		8,640	0.0460	0.0460		328,020,428	0.1230	0.1230		187,239,704	0.1300	0.1300		977,129	
		Debt Service	305,785,580	0.1600	0.1540		8,640	0.1600	0.1540		328,020,428	0.1600	0.1540		187,239,704	0.1600	0.1540		1,264,423	
	Mehlville FPD	General Revenue	2,076,904,390	0.6940	0.6940	B	451,030	1.1000	1.1000	B	564,256,426	0.8790	0.8790	B	500,033,848	1.0120	1.0120	B	24,438,834	
		Pension	2,076,904,390	0.0260	0.0260		451,030	0.0590	0.0590		564,256,426	0.0320	0.0320		500,033,848	0.0560	0.0560		1,000,842	
	Metro North FPD	Dispatch	76,923,100	0.0420	0.0420		0	0.0000	0.0000		23,330,330	0.0450	0.0450		26,521,693	0.0500	0.0500		56,068	
		Emergency Medical Service	76,923,100	0.3390	0.3390		0	0.0000	0.0000		23,330,330	0.3580	0.3580		26,521,693	0.4000	0.4000		450,379	
		General Revenue	76,923,100	1.7072	1.7072		0	0.0000	0.0000		23,330,330	1.6944	1.6944		26,521,693	2.0000	2.0000		2,238,974	
		Pension	76,923,100	0.2120	0.2120		0	0.0000	0.0000		23,330,330	0.2120	0.2120		26,521,693	0.2490	0.2490		278,576	
		Debt Service	76,923,100	0.7730	0.4580		0	0.7730	0.4580		23,330,330	0.7730	0.4580		26,521,693	0.7730	0.4580		580,630	
	Northeast Ambulance & FPD	Ambulance	139,703,240	0.2350	0.2350		10,600	0.2900	0.2900		53,518,974	0.2420	0.2420		53,587,511	0.2900	0.2900		613,254	
		Dispatch	139,703,240	0.0420	0.0420		10,600	0.0470	0.0470		53,518,974	0.0430	0.0430		53,587,511	0.0400	0.0400		103,128	
		General Revenue	139,703,240	1.6585	1.6585		10,600	2.0377	2.0000		53,518,974	1.5854	1.5854		53,587,511	1.8658	1.8658		4,165,516	
		Pension	139,703,240	0.0810	0.0810		10,600	0.1000	0.1000		53,518,974	0.0830	0.0830		53,587,511	0.1000	0.1000		211,180	
		Debt Service	139,703,240	0.6530	0.3890		10,600	0.6530	0.3890		53,518,974	0.6530	0.3890		53,587,511	0.6530	0.3890		960,131	
	Pattonville FPD	Ambulance	165,326,760	0.6240	0.6240		746,400	0.4820	0.4820		498,115,282	0.7000	0.7000		206,064,927	0.7000	0.7000		5,964,498	
		Dispatch	165,326,760	0.0450	0.0450		746,400	0.0500	0.0500		498,115,282	0.0500	0.0500		206,064,927	0.0500	0.0500		426,860	
		General Revenue	165,326,760	1.0557	1.0557		746,400	0.5690	0.5690		498,115,282	1.1830	1.1830		206,064,927	1.1830	1.1830		10,080,054	
		Pension	165,326,760	0.1340	0.1340		746,400	0.1500	0.1500		498,115,282	0.1500	0.1500		206,064,927	0.1500	0.1500		1,278,928	
		Debt Service	165,326,760	0.2480	0.2340		746,400	0.2480	0.2340		498,115,282	0.2480	0.2340		206,064,927	0.2480	0.2340		2,036,394	
	North County Fire & Rescue FPD	Dispatch	146,621,990	0.0420	0.0420		28,650	0.0000	0.0000		42,973,308	0.0450	0.0450		52,450,980	0.0500	0.0500		107,144	
		Emergency Medical Service	146,621,990	0.3340	0.3340		28,650	0.3670	0.3670		42,973,308	0.3600	0.3600		52,450,980	0.4000	0.4000		854,330	
		General Revenue	146,621,990	1.6405	1.6405		28,650	1.3881	1.3881		42,973,308	1.7583	1.7583		52,450,980	1.9483	1.9483		4,183,234	

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Revenue	Expiration Year
			Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied			
St. Louis	North County Fire & Rescue FPD	Pension	146,621,990	0.3100	0.3100	B	28,650	0.3300	0.3300	B	42,973,308	0.3240	0.3240	B	52,450,980	0.3500	0.3500	B	777,435	
		Debt Service	146,621,990	0.4520	0.3900		28,650	0.4520	0.3900		42,973,308	0.4520	0.3900		52,450,980	0.4520	0.3900		944,093	
	Robertson FPD	Ambulance	46,592,600	0.5870	0.2000		311,740	0.6330	0.6330		244,801,610	0.6960	0.6960		138,061,906	0.7000	0.7000		2,765,410	
		Dispatch	46,592,600	0.0470	0.0470		311,740	0.0500	0.0500		244,801,610	0.0490	0.0490		138,061,906	0.0500	0.0500		211,039	
		General Revenue	46,592,600	1.2933	0.2940		311,740	1.3900	1.3900		244,801,610	1.3577	1.3577		138,061,906	1.3900	1.3900		5,384,046	
		Pension	46,592,600	0.1830	0.1830		311,740	0.2000	0.2000		244,801,610	0.1960	0.1960		138,061,906	0.2000	0.2000		841,822	
		Debt Service	46,592,600	0.2660	0.2660		311,740	0.2660	0.2660		244,801,610	0.2660	0.2660		138,061,906	0.2660	0.2660		1,143,182	
	Spanish Lake FPD	Dispatch	123,648,170	0.0400	0.0400		203,860	0.0420	0.0420		36,623,347	0.0400	0.0400		37,237,528	0.0500	0.0500		82,813	
		Emergency Medical Service	123,648,170	0.3690	0.3690		203,860	0.4000	0.4000		36,623,347	0.3080	0.3080		37,237,528	0.4000	0.4000		718,827	
		General Revenue	123,648,170	1.5657	1.5657		203,860	0.8470	0.8470		36,623,347	1.5042	1.5042		37,237,528	2.0000	2.0000		3,233,325	
		Pension	123,648,170	0.1200	0.1200		203,860	0.1270	0.1270		36,623,347	0.1200	0.1200		37,237,528	0.1500	0.1500		248,441	
		Debt Service	123,648,170	0.2860	0.1640		203,860	0.2860	0.1640		36,623,347	0.2860	0.1640		37,237,528	0.2860	0.1640		324,249	
	Valley Park FPD	Ambulance	209,947,370	0.2220	0.2220		112,440	0.3000	0.3000		75,775,165	0.2400	0.2400		63,435,213	0.3000	0.3000		838,586	
		Dispatch	209,947,370	0.0240	0.0240		112,440	0.0300	0.0300		75,775,165	0.0200	0.0200		63,435,213	0.0300	0.0300		84,607	
		General Revenue	209,947,370	1.1357	1.1357		112,440	1.3300	1.3300		75,775,165	1.2350	1.2350		63,435,213	1.3300	1.3300		4,165,378	
		Pension	209,947,370	0.0750	0.0750		112,440	0.1000	0.1000		75,775,165	0.0790	0.0790		63,435,213	0.1000	0.1000		280,870	
		Debt Service	209,947,370	0.4640	0.3000		112,440	0.4640	0.3000		75,775,165	0.4640	0.3000		63,435,213	0.4640	0.3000		1,047,810	
	Mid-County FPD St. Louis County	Ambulance	45,523,750	0.4540	0.4540		0	0.0000	0.0000		64,971,454	0.4850	0.4850		39,303,192	0.5500	0.5500		737,958	
		Dispatch	45,523,750	0.0240	0.0240		0	0.0000	0.0000		64,971,454	0.0270	0.0270		39,303,192	0.0300	0.0300		40,259	
		General Revenue	45,523,750	1.6432	1.6432		0	0.0000	0.0000		64,971,454	1.7629	1.7629		39,303,192	2.0000	2.0000		2,679,492	
		Pension	45,523,750	0.2060	0.2060		0	0.0000	0.0000		64,971,454	0.2210	0.2210		39,303,192	0.2500	0.2500		335,624	
		Debt Service	45,523,750	0.4860	0.3530		0	0.4860	0.3530		64,971,454	0.4860	0.3530		39,303,192	0.4860	0.3530		528,788	
	West Overland EMS & FPD	Ambulance	67,962,350	0.5020	0.5020		0	0.0000	0.0000		77,882,864	0.6120	0.6120		41,423,760	0.6500	0.6500		1,087,068	
		Dispatch	67,962,350	0.0390	0.0390		0	0.0000	0.0000		77,882,864	0.0470	0.0470		41,423,760	0.0500	0.0500		83,822	
		General Revenue	67,962,350	0.7870	0.7870		0	0.0000	0.0000		77,882,864	0.9470	0.9470		41,423,760	1.0100	1.0100		1,690,795	
		Pension	67,962,350	0.2340	0.2340		0	0.0000	0.0000		77,882,864	0.2820	0.2820		41,423,760	0.3000	0.3000		502,933	
		Debt Service	67,962,350	0.1880	0.1820		0	0.1880	0.1820		77,882,864	0.1880	0.1820		41,423,760	0.1880	0.1820		340,829	
	Black Creek Sewer District	General Revenue	1,129,886,040	0.0000	0.0000		0	0.0000	0.0000		728,801,072	0.0000	0.0000		199,956,111	0.0000	0.0000		0	
	Clayton Central Sewer District	General Revenue	114,161,450	0.0000	0.0000		0	0.0000	0.0000		391,973,033	0.0000	0.0000		51,366,320	0.0000	0.0000		0	
	Coldwater Creek Sewer District	General Revenue	1,191,516,720	0.0780	0.0780		36,830	0.0950	0.0950		610,950,320	0.1000	0.1000		600,733,506	0.1000	0.1000		2,141,102	
	Creve Coeur-Frontenac SwrD	General Revenue	467,510,320	0.0000	0.0000		0	0.0000	0.0000		209,317,516	0.0000	0.0000		84,866,696	0.0000	0.0000		0	
	Deer Creek Sewer District	General Revenue	3,682,720,650	0.0660	0.0660		138,440	0.0430	0.0430		1,303,698,716	0.0830	0.0830		611,982,755	0.0930	0.0930		4,081,870	
	Gravois Creek Sewer District	General Revenue	1,420,900,510	0.0600	0.0600		278,760	0.0550	0.0550		531,894,943	0.0780	0.0780		348,539,254	0.0860	0.0860		1,567,315	
	Loretta-Joplin Sewer District	General Revenue	33,111,800	0.0000	0.0000		0	0.0000	0.0000		2,622,424	0.0000	0.0000		7,298,703	0.0000	0.0000		0	
	Maline Creek Sewer District	General Revenue	403,387,200	0.0790	0.0790		156,140	0.1000	0.1000		273,231,572	0.0900	0.0900		195,655,669	0.1000	0.1000		760,396	
	Meramec River Basin Sewer District	General Revenue	2,912,516,870	0.0000	0.0000		832,460	0.0000	0.0000		1,046,350,448	0.0000	0.0000		667,148,428	0.0000	0.0000		0	
	Missouri River-Bonfils SwrD	General Revenue	164,839,640	0.0000	0.0000		102,320	0.0000	0.0000		548,553,562	0.0000	0.0000		271,621,693	0.0000	0.0000		0	
	Seminary Branch RDP Sewer District	General Revenue	319,077,510	0.0530	0.0530		0	0.0000	0.0000		66,322,866	0.0680	0.0680		63,198,496	0.0760	0.0760		262,242	
	Sugar Creek Sewer District	General Revenue	431,208,060	0.0450	0.0450		36,350	0.0000	0.0000		70,722,294	0.1000	0.1000		61,561,757	0.0690	0.0690		307,244	
	University City Branch RDP SwrD	General Revenue	696,869,460	0.0690	0.0690		40	0.0000	0.0000		337,714,751	0.0890	0.0890		226,835,839	0.0940	0.0940		994,632	
	Watkins Creek Sewer District	General Revenue	112,166,130	0.0000	0.0000		8,430	0.0000	0.0000		44,972,017	0.0000	0.0000		35,819,656	0.0000	0.0000		0	
	Wellston Sewer District	General Revenue	16,328,280	0.0000	0.0000		0	0.0000	0.0000		16,188,047	0.0000	0.0000		10,853,365	0.0000	0.0000		0	
	Hancock Street Light District	General Revenue	71,801,260	0.1140	0.1140		0	0.0000	0.0000		88,544,980	0.2000	0.2000		25,879,070	0.1700	0.1700		302,937	
	Wheaton Cook Lyndhurst SLD	General Revenue	6,270,970	0.1410	0.1410		0	0.0000	0.0000		2,410,370	0.1490	0.1490		1,963,870	0.2000	0.2000		16,361	
	Castle Point Street Light District	General Revenue	7,768,820	0.1580	0.1580		0	0.0000	0.0000		339,420	0.1570	0.1570		2,048,430	0.1850	0.1850		16,598	

Appendix VIII
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County	Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Revenue	Expiration Year
			Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied			
St. Louis	Glasgow Village SLD	General Revenue	15,906,670	0.1660	0.1660		0	0.0000	0.0000		547,260	0.1590	0.1590		3,926,250	0.2200	0.2200		35,913	
	Clayton SBD	General Revenue	90,322,820	0.0820	0.0820		0	0.0000	0.0000		387,498,950	0.1170	0.1170		0	0.0000	0.0000		527,439	
	Maplewood SBD	General Revenue	678,500	0.0730	0.0730		0	0.0000	0.0000		22,926,840	0.2430	0.2430		0	0.0000	0.0000		56,207	
	University City SBD 57	General Revenue	1,717,800	0.3760	0.3760		0	0.0000	0.0000		10,940,380	0.3940	0.3940		0	0.0000	0.0000		49,564	
	Webster Groves-Old Webster SBD	General Revenue	2,868,800	0.1930	0.1930		0	0.0000	0.0000		18,731,440	0.2100	0.2100		0	0.0000	0.0000		44,873	
	Webster Groves-Old Orchard SBD	General Revenue	2,161,950	0.3190	0.3190		0	0.0000	0.0000		10,882,700	0.2860	0.2860		0	0.0000	0.0000		38,022	
	Kirkwood SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		39,056,040	0.3870	0.3870		0	0.0000	0.0000		151,147	
	Jennings SBD	General Revenue	33,690	0.4300	0.4300		0	0.0000	0.0000		3,009,030	0.4300	0.4300		0	0.0000	0.0000		13,084	
	Parkview Gardens SBD 39	General Revenue	20,795,700	0.4330	0.4330		0	0.0000	0.0000		1,947,370	0.7740	0.7740		0	0.0000	0.0000		105,118	
	Crossroads SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		5,300,640	0.3280	0.3280		0	0.0000	0.0000		17,386	
	Robinwood West CID	General Revenue	20,983,490	0.5640	0.5640		0	0.0000	0.0000		81,610	0.0000	0.0000		0	0.0000	0.0000		118,347	
	Crestwood Point CID	Debt Service	0	4.0899	3.0000		0	4.0899	3.0000		2,091,620	4.0899	3.0000		0	4.0899	3.0000		62,749	
	Crossings CID	General Revenue	2,091,050	1.6991	1.6991		0	0.0000	0.0000		5,516,020	1.6501	1.6501		0	0.0000	0.0000		126,549	2047
	Hazelwood R-I School District	Operating Funds-Schools	1,111,618,880	4.5150	4.5150	D	957,520	5.1894	5.1894	D	558,946,960	5.4277	5.4277	D	484,790,200	5.4050	5.4050	D	106,780,156	
		Debt Service	1,111,618,880	1.2807	1.2400		957,520	1.2807	1.2400		558,946,960	1.2807	1.2400		484,790,200	1.2807	1.2400		26,738,287	
	Ferguson-Florissant R-II SD	Operating Funds-Schools	503,689,400	4.2947	4.2520	D	28,690	5.2388	3.4558	D	324,190,290	5.2029	5.2029	D	380,947,500	5.2400	5.2400	D	58,246,810	
		Debt Service	503,689,400	0.2670	0.2670		28,690	0.2670	0.2670		324,190,290	0.2670	0.2670		380,947,500	0.2670	0.2670		3,227,646	
	Pattonville R-III School District	Operating Funds-Schools	542,277,520	4.1858	3.7958		192,830	5.0983	4.8856		718,346,470	5.1072	5.0286	C	353,877,370	5.1072	4.8945		74,036,490	
		Debt Service	542,277,520	0.5340	0.4900		192,830	0.5340	0.4900		718,346,470	0.5340	0.4900		353,877,370	0.5340	0.4900		7,912,002	
	Kirkwood R-VII School District	Operating Funds-Schools	1,318,106,260	3.1634	3.1841	CD	133,970	2.2438	3.8486	CD	302,876,080	4.8916	5.0941	CD	203,269,800	4.7795	4.7795	D	67,119,067	
		Operating Funds-Temp	1,318,106,260	0.1500	0.1510	C	133,970	0.0830	0.1427	C	302,876,080	0.1760	0.1831	C	203,269,800	0.2000	0.2000		2,951,637	2024
		Debt Service	1,318,106,260	0.2700	0.2700		133,970	0.2700	0.2700		302,876,080	0.2700	0.2700		203,269,800	0.2700	0.2700		4,925,842	
	Lindbergh R-VIII School District	Operating Funds-Schools	1,103,909,180	2.7500	2.7500	D	311,350	2.8883	2.9124	CD	405,278,540	3.5155	3.6847	CD	230,980,110	3.6944	3.6944	D	53,833,197	
		Debt Service	1,103,909,180	1.1809	0.8330		311,350	1.1809	0.8330		405,278,540	1.1809	0.8330		230,980,110	1.1809	0.8330		14,498,191	
	Mehlville R-IX School District	Operating Funds-Schools	1,544,820,590	3.3828	3.2628	D	186,680	4.3700	4.2500	D	344,607,380	3.8695	3.7495	D	394,424,300	4.4661	4.3461	D	80,475,469	
		Operating Funds-Temp	1,544,820,590	0.0330	0.0330		186,680	0.0390	0.0390		344,607,380	0.0380	0.0380		394,424,300	0.0400	0.0400		798,585	2025
		Debt Service	1,544,820,590	0.1200	0.1200		186,680	0.1200	0.1200		344,607,380	0.1200	0.1200		394,424,300	0.1200	0.1200		2,740,847	
	Parkway C-2 School District	Operating Funds-Schools	3,649,485,470	3.3036	3.1581	D	1,249,550	2.3666	2.3666	D	1,255,355,530	4.3572	4.3572	D	811,059,480	3.7708	3.7708	D	200,565,755	
		Debt Service	3,649,485,470	0.4900	0.4900		1,249,550	0.4900	0.4900		1,255,355,530	0.4900	0.4900		811,059,480	0.4900	0.4900		28,014,035	
	Affton 101 School District	Operating Funds-Schools	361,999,290	4.3532	4.3532	D	0	0.0000	0.0000	D	80,680,950	5.3353	5.3353	D	87,682,400	5.6669	5.6669	D	25,031,998	
		Debt Service	361,999,290	0.4980	0.4900		0	0.4980	0.4900		80,680,950	0.4980	0.4900		87,682,400	0.4980	0.4900		2,598,778	
	Bayless School District	Operating Funds-Schools	152,884,360	3.4754	3.5119	CD	0	0.0000	0.0000	D	19,348,600	3.5777	4.1173	CD	37,145,960	5.3231	5.3231	D	8,143,103	
		Debt Service	152,884,360	0.6320	0.6320		0	0.6320	0.6320		19,348,600	0.6320	0.6320		37,145,960	0.6320	0.6320		1,323,274	
	Brentwood School District	Operating Funds-Schools	208,997,690	3.4740	3.3765		0	0.0000	0.0000		123,431,650	4.5644	4.7211	C	52,668,590	4.0999	4.0024		14,992,147	
		Debt Service	208,997,690	1.3099	0.8990		0	1.3099	0.8990		123,431,650	1.3099	0.8990		52,668,590	1.3099	0.8990		3,462,031	
	Clayton School District	Operating Funds-Schools	750,248,380	3.4353	3.4096	D	0	0.0000	0.0000	D	517,869,390	4.1415	4.1415	D	124,044,130	3.9337	3.9337	D	51,907,554	
		Debt Service	750,248,380	0.6230	0.6230		0	0.6230	0.6230		517,869,390	0.6230	0.6230		124,044,130	0.6230	0.6230		8,673,168	
	Hancock Place School District	Operating Funds-Schools	70,794,560	3.2899	3.2899	D	0	0.0000	0.0000	D	88,952,880	4.3000	4.3000	D	25,660,610	4.3000	4.3000	D	7,257,450	
		Debt Service	70,794,560	1.4488	1.2200		0	1.4488	1.2200		88,952,880	1.4488	1.2200		25,660,610	1.4488	1.2200		2,261,978	
	Jennings School District	Operating Funds-Schools	62,040,940	5.2810	5.2810	D	0	0.0000	0.0000	D	24,648,080	5.5083	5.5083	D	27,909,260	4.8034	4.8034	D	5,974,665	
		Debt Service	62,040,940	1.1212	0.9900		0	1.1212	0.9900		24,648,080	1.1212	0.9900		27,909,260	1.1212	0.9900		1,134,523	
	Ladue School District	Operating Funds-Schools	1,494,575,220	2.7500	2.7500	D	40,760	2.7500	2.7500	D	278,337,370	3.1442	3.1442	D	225,742,290	3.2400	3.2400	D	57,167,474	
		Debt Service	1,494,575,220	1.7222	0.8600		40,760	1.7222	0.8600		278,337,370	1.7222	0.8600		225,742,290	1.7222	0.8600		17,188,783	
	Maplewood-Richmond Heights SD	Operating Funds-Schools	247,284,360	3.8555	3.8555	D	0	0.0000	0.0000	D	86,034,780	4.4591	4.6146	CD	51,891,340	5.4658	5.4658	D	16,340,486	
		Debt Service	247,284,360	1.3500	1.3500		0	1.3500	1.3500		86,034,780	1.3500	1.3500		51,891,340	1.3500	1.3500		5,200,342	

Appendix VIII
2022 Property Tax Rates
Listing of 2022 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

			Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property					
County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Expiration Year
St. Louis	Normandy School District	Operating Funds-Schools	174,756,580	3.8882	3.9998	CE	61,460	4.6307	4.6210	E	83,060,360	4.1150	4.6934	CE	75,948,940	4.6600	4.6503	E	14,422,963	
	Normandy School District	Debt Service	174,756,580	1.8579	1.7825		61,460	1.8579	1.7825		83,060,360	1.8579	1.7825		75,948,940	1.8579	1.7825		5,950,473	
	Ritenour School District	Operating Funds-Schools	310,636,620	3.8956	3.8956	D	0	0.0000	0.0000	D	202,251,920	4.4952	4.4952	D	186,664,230	4.3991	4.3991	D	29,404,334	
		Debt Service	310,636,620	0.8580	0.8400		0	0.8580	0.8400		202,251,920	0.8580	0.8400		186,664,230	0.8580	0.8400		5,876,244	
	Riverview Gardens School District	Operating Funds-Schools	163,938,910	5.7955	5.7955	D	11,710	5.8582	5.8582	D	32,393,710	5.8676	5.8676	D	53,825,720	5.7677	5.7677	D	14,507,005	
		Debt Service	163,938,910	1.9962	1.7756		11,710	1.9962	1.7756		32,393,710	1.9962	1.7756		53,825,720	1.9962	1.7756		4,442,019	
	University City School District	Operating Funds-Schools	633,778,910	3.5591	3.6050	CD	0	0.0000	0.0000	D	77,704,330	4.1820	4.6198	CD	101,652,150	5.1824	5.1824	D	31,705,536	
		Debt Service	633,778,910	1.5663	0.7380		0	1.5663	0.7380		77,704,330	1.5663	0.7380		101,652,150	1.5663	0.7380		6,000,939	
	Valley Park School District	Operating Funds-Schools	127,951,500	3.6864	3.6963	CD	3,440	2.0058	2.0058	D	50,541,870	4.3757	4.6711	CD	42,328,210	4.6500	4.6500	D	9,058,663	
		Debt Service	127,951,500	1.1829	0.9410		3,440	1.1829	0.9410		50,541,870	1.1829	0.9410		42,328,210	1.1829	0.9410		2,077,963	
	Webster Groves School District	Operating Funds-Schools	804,929,270	3.6291	3.6489	CD	0	0.0000	0.0000	D	111,942,380	4.5275	5.0295	CD	134,864,040	5.4389	5.4389	D	42,336,326	
		Debt Service	804,929,270	0.6720	0.5699		0	0.6720	0.5699		111,942,380	0.6720	0.5699		134,864,040	0.6720	0.5699		5,993,842	
	St. Louis County	Developmental Dis. Board	18,305,243,560	0.0700	0.0700		5,981,960	0.0750	0.0750		6,960,388,206	0.0860	0.0860		4,917,784,804	0.0900	0.0900		23,230,096	
		General Revenue	18,305,243,560	0.2180	0.1650		5,981,960	0.2930	0.1460		6,960,388,206	0.2750	0.1860		4,917,784,804	0.2810	0.2090		53,436,878	
		Health	18,305,243,560	0.1860	0.1110		5,981,960	0.2510	0.0970		6,960,388,206	0.2360	0.1250		4,917,784,804	0.2410	0.1400		35,910,007	
		Parks & Recreation	18,305,243,560	0.0550	0.0400		5,981,960	0.0580	0.0350		6,960,388,206	0.0680	0.0440		4,917,784,804	0.0700	0.0500		12,845,654	
		Road & Bridge	18,305,243,560	0.1400	0.0830		5,981,960	0.1490	0.0730		6,960,388,206	0.1730	0.0930		4,917,784,804	0.1800	0.1050		26,834,554	
		Debt Service	18,305,243,560	0.0190	0.0190		5,981,960	0.0190	0.0190		6,960,388,206	0.0190	0.0190		4,917,784,804	0.0190	0.0190		5,735,986	
																		Total	$	1,724,632,011

Legend:

A	A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
B	A voter approved increase or decrease to an existing levy.
C	Levy includes a recoupment rate authorized by state law.
D	School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to $0.0000 and levy up to its calculated tax rate ceiling.
E	School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect $2.7500 or the amount stated on the ballot.

Notes:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

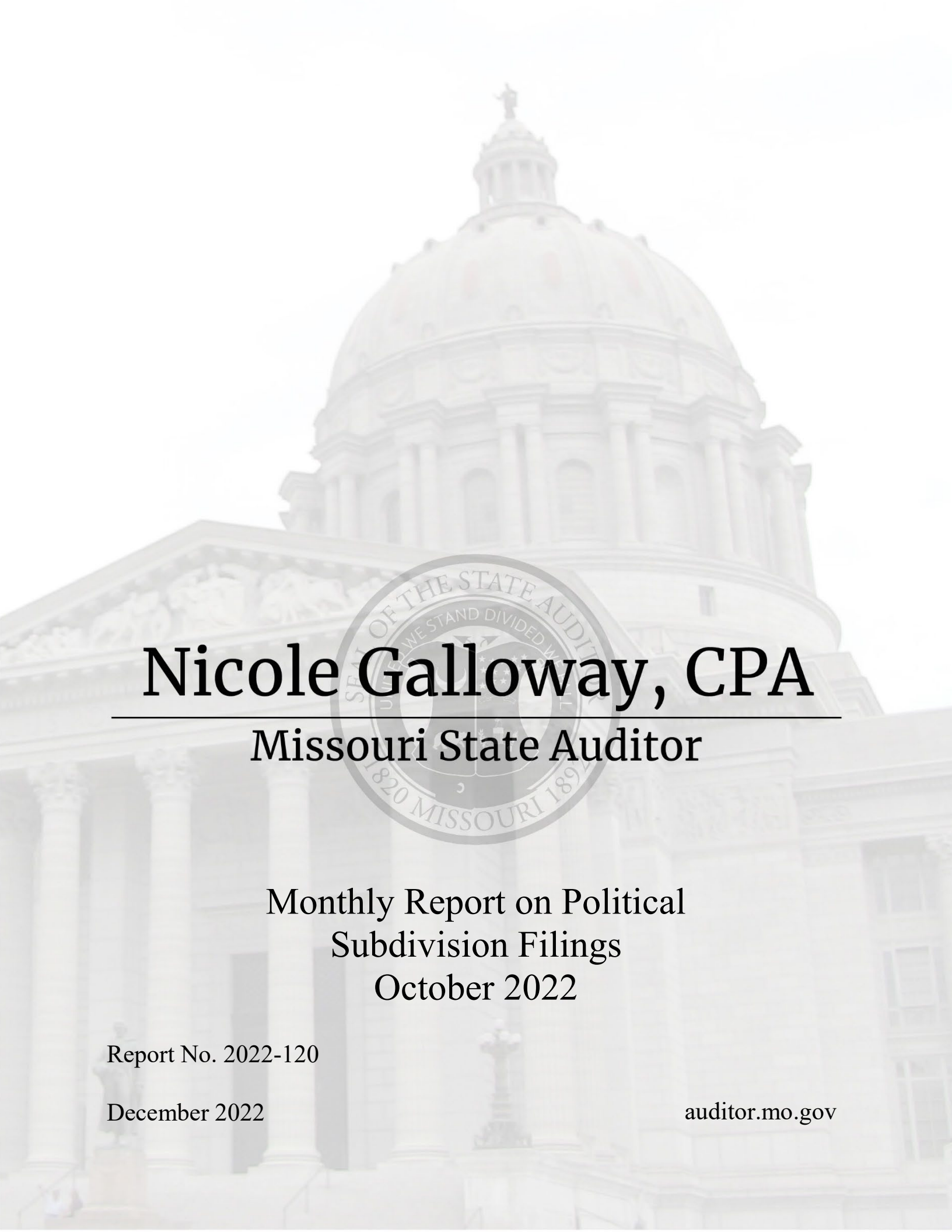
All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

Acronyms:

CID	Community Improvement District
EMS	Emergency Medical Services
FPD	Fire Protection District
PLD	Public Library District
RDP	River des Peres
SBD	Special Business District
SLD	Street Light District
SD	School District
SwrD	Sewer District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings October 2022

Report No. 2022-120

December 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
October 2022
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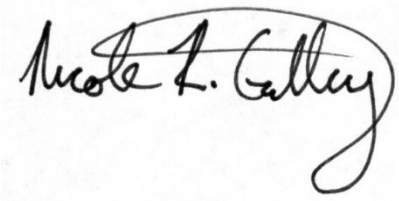
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 99 political subdivisions required to file a financial report by October 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in October 2022, after their filing deadline. The filing status for these 15 entities is presented in summary on page 3 and by individual entity in Appendixes B and E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

This report includes the filing status for the 99 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 99 political subdivisions, 84 filed an annual financial report timely.

This report also includes the filing status for 15 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2022, after their filing deadline.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2022

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	July 14, 2022
Butler	North Inter-River Drainage District	Yes	June 1, 2022
Camden	Lake Ozarks Community Bridge TDD	Yes	September 26, 2022
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 25, 2022
	Creekwood Commons CID	Yes	October 24, 2022
	Flintlock Plaza CID	Yes	August 31, 2022
	Flintlock Shoppes CID	Yes	August 31, 2022
	Marketplace 152 CID	Yes	August 25, 2022
	Metro North Crossing CID	No	
	Metro North Square & Commons CID	Yes	August 25, 2022
	North Oak Village CID	Yes	August 29, 2022
	Oak Barry CID	Yes	August 25, 2022
	Pioneer Center CID	Yes	October 11, 2022
	Romanelli Shops CID	Yes	October 17, 2022
	Shoal Creek Parkway/North Oak Trafficway TDD	Yes	August 29, 2022
	Shoal Creek Valley CID	Yes	September 28, 2022
	South Bristol Center CID	Yes	August 25, 2022
	Twin Creeks Center CID	Yes	August 25, 2022
	Twin Creeks Village East CID	Yes	June 21, 2022
	Valley View CID	Yes	October 17, 2022
	Villages CID	No	
DeKalb	DeKalb-Clinton Ambulance District 1	Yes	May 16, 2022
Jackson	1111 Grand CID	Yes	October 7, 2022
	1200 Main/South Loop CID	Yes	August 29, 2022
	12th & Wyandotte CID	No	
	1707 Locust CID	Yes	October 31, 2022
	31 Street CID	Yes	August 25, 2022
	39th Street CID	Yes	October 12, 2022
	46th & Wornall CID #1	Yes	October 7, 2022
	46th & Wornall CID #2	Yes	October 7, 2022
	4840 CID	Yes	October 7, 2022
	5050 Main CID	Yes	July 14, 2022
	51st & Oak CID	Yes	August 29, 2022
	801 Westport Road CID	No	
	89th & State Line CID	Yes	August 31, 2022
	9th & Central CID	No	
	Broadway Area CID	Yes	August 31, 2022
	Brookside CID	Yes	August 29, 2022
	Brywood Centre CID	Yes	August 29, 2022
	Downtown Kansas City CID	Yes	October 13, 2022
	Electric Park CID	Yes	May 17, 2022
	Grand Reserve CID	No	
	Greenway Fields Neighborhood CID	Yes	September 20, 2022
	Health Sciences CID	No	
	Historic Kansas City Club CID	Yes	October 27, 2022
	I-70 & Blue Ridge Cutoff CID	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2022

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Independence Avenue CID	Yes	September 20, 2022
	InterContinental CID	No	
	Kansas City Downtown Streetcar TDD	Yes	October 21, 2022
	Kansas City Main Street Rail TDD	Yes	October 21, 2022
	Kansas City MO PID 1	Yes	August 31, 2022
	Kansas City MO PID 2	Yes	August 31, 2022
	Kansas City MO PID 3	Yes	August 31, 2022
	Kansas City MO PID 4	Yes	August 31, 2022
	Kansas City MO PID 5	Yes	August 31, 2022
	KC Convention Center Headquarters Hotel CID	Yes	October 31, 2022
	Landing Mall CID	Yes	August 31, 2022
	Linwood Shopping Center CID	Yes	August 29, 2022
	Linwood Square Shopping Center CID	Yes	October 28, 2022
	Martin City CID	Yes	September 20, 2022
	Performing Arts CID	Yes	August 26, 2022
	Pershing & Grand CID	Yes	August 25, 2022
	Pioneer Plaza CID	Yes	October 28, 2022
	PWSD 2 Jackson County	Yes	August 31, 2022
	Red Bridge Shopping Center CID	Yes	October 24, 2022
	River Market CID	Yes	August 9, 2022
	Shops on Blue Parkway CID	No	
	Skelly CID	Yes	August 31, 2022
	State Line Shopping Center CID	Yes	October 24, 2022
	Troost Avenue CID	Yes	August 29, 2022
	Truman Road CID	Yes	October 28, 2022
	Uptown CID	Yes	August 31, 2022
	Vine Street CID	No	
	Waldo CID	Yes	October 24, 2022
	WallStreet Garage CID	Yes	October 21, 2022
	Ward Parkway Center CID	Yes	October 27, 2022
	Ward Parkway Plaza CID	Yes	August 31, 2022
	Watts Mill CID	Yes	August 31, 2022
	Westport CID II	Yes	September 30, 2022
	Wornall Village CID	Yes	October 31, 2022
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	Yes	October 3, 2022
New Madrid	Drainage District 38 New Madrid County	No	
	Richland Drainage District	Yes	May 27, 2022
Oregon	PWSD 1 Oregon County	Yes	July 13, 2022
Pemiscot	Elk Chute Drainage District	Yes	August 19, 2022
Platte	Ambassador Building CID	Yes	August 25, 2022
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	August 18, 2022
	NW 112th Street CID	Yes	October 28, 2022
	Old Foundation CID	Yes	August 31, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2022

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	PWSD 6 Platte County	Yes	October 24, 2022
	Tiffany Landing CID	Yes	August 25, 2022
	Twin Creeks Village West CID	Yes	June 21, 2022
	Zona Rosa CID	Yes	August 25, 2022
Ray	Senior Citizen's NHD	Yes	September 23, 2022
Shelby	Valley Drainage District	Yes	May 1, 2022
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	July 29, 2022
Total Filed		84	
Total Not Filed		15	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PID	Port Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in October 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cape Girardeau	Reorganized Common SwrD Cape Girardeau County	Yes	October 24, 2022
St. Louis	NP Kinloch CID III	Yes	October 27, 2022
	NP Kinloch CID IV	Yes	October 27, 2022
Total Filed		3	

Acronyms:

CID	Community Improvement District
SwrD	Sewer District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in October 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bollinger	Zalma FPD	Yes	October 24, 2022
Dade	Lockwood FPD	Yes	October 24, 2022
Howard	Armstrong SRD Howard County	Yes	October 4, 2022
Laclede	Nebo Falcon FPD	Yes	October 13, 2022
Putnam	Unionville SRD Putnam County	Yes	October 31, 2022
Shannon	Shannon County Ambulance District	Yes	October 24, 2022
Total Filed		6	

Acronyms:

FPD	Fire Protection District
SRD	Special Road District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2022
Filed in October 2022

Fiscal Year Ended February 28, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	October 12, 2022
	Nishnabotna Drainage District	Yes	October 12, 2022
Audrain	Van-Far Ambulance District	Yes	October 4, 2022
Carroll	Dewitt Drainage & Levee District	Yes	October 6, 2022
Total Filed		4	

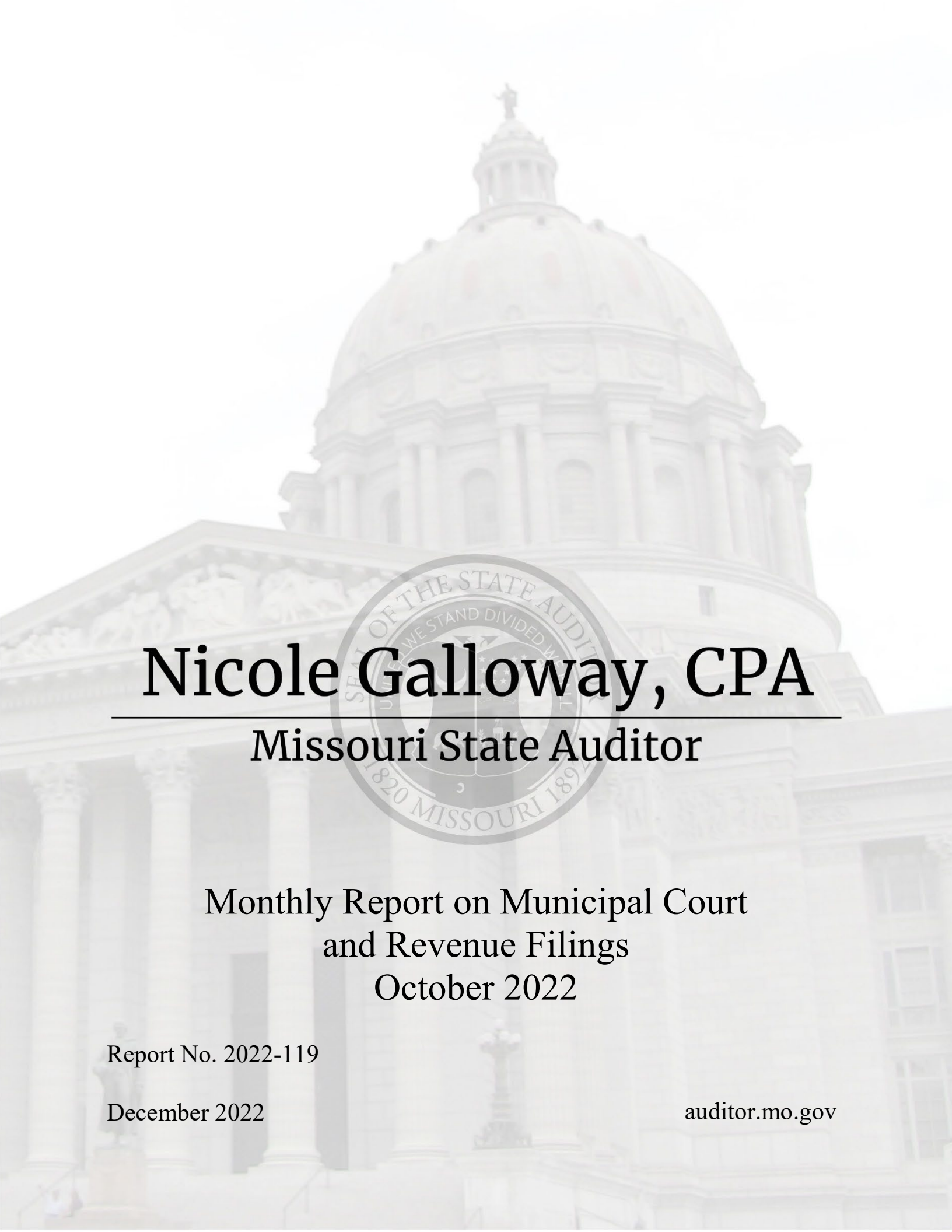
Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2022
Filed in October 2022

Fiscal Year Ended March 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howell	63 Bypass CID	Yes	October 7, 2022
	Ozark Hills CID	Yes	October 7, 2022
Total Filed		2	

Acronyms:

CID	Community Improvement District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings October 2022

Report No. 2022-119

December 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
October 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

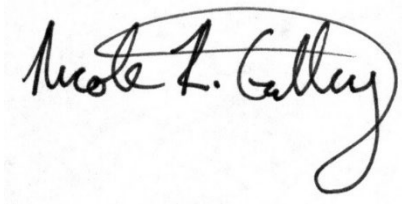
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by October 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 19 cities, 1 town, and 4 villages is presented in summary on page 4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in October 2022, after their filing deadline. The filing status for these 9 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

This report includes the filing status for the 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2022, whose financial report was due by October 31, 2022. Of the 24 municipalities, 17 filed the financial report timely. Of the 17 municipalities required to file an addendum, 7 filed timely. Of the 7 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 9 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in October 2022, after their filing deadline. Of these municipalities, 6 filed an annual financial report and 7 filed an addendum.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2022

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	Yes	August 29, 2022	N/A	N/A
Boone	City of Ashland	Yes	July 27, 2022	Yes	N/A
Dunklin	City of Hornersville	No		No	N/A
Gentry	Village of Gentry	No		N/A	N/A
Grundy	City of Trenton	Yes	October 12, 2022	No	N/A
Jackson	City of Kansas City	Yes	October 31, 2022	Yes	Yes
Jasper	City of Carl Junction	No		No	No
Lafayette	City of Alma	Yes	October 28, 2022	No	N/A
Lewis	City of La Belle	Yes	October 31, 2022	N/A	N/A
	City of La Grange	Yes	August 22, 2022	Yes	Yes
Lincoln	Village of Truxton	No		No	N/A
Marion	City of Palmyra	Yes	October 24, 2022	Yes	N/A
Mercer	City of Princeton	No		No	N/A
Mississippi	City of Charleston	Yes	October 31, 2022	No	No
New Madrid	City of Portageville	Yes	July 11, 2022	Yes	Yes
	City of Risco	Yes	August 15, 2022	Yes	N/A
Newton	Town of Grand Falls Plaza	Yes	October 31, 2022	N/A	N/A
	Village of Wentworth	Yes	June 9, 2022	N/A	N/A
Osage	City of Linn	No		No	N/A
Phelps	City of St. James	Yes	May 25, 2022	No	No
Ralls	City of Perry	Yes	October 14, 2022	Yes	N/A
Randolph	City of Higbee	Yes	September 22, 2022	N/A	N/A
St. Charles	City of Portage Des Sioux	Yes	June 12, 2022	N/A	N/A
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		17		7	4
Total Not Filed		7		10	3
Total N/A		0		7	17

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in October 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Montgomery	**	December 15, 2021	Yes	N/A
Total Filed		0		1	0

** Filed by December 31, 2021.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in October 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Van Buren	Yes	October 7, 2022	No	N/A
Lincoln	City of Elsberry	***	September 23, 2022	Yes	No
Total Filed		1		1	0

*** Filed after June 30, 2022, but before October 2022.

N/A Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2022
Filed in October 2022

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	October 11, 2022	Yes	N/A
Total Filed		1		1	0

N/A Entities without a municipal judge are not required to file a certification.

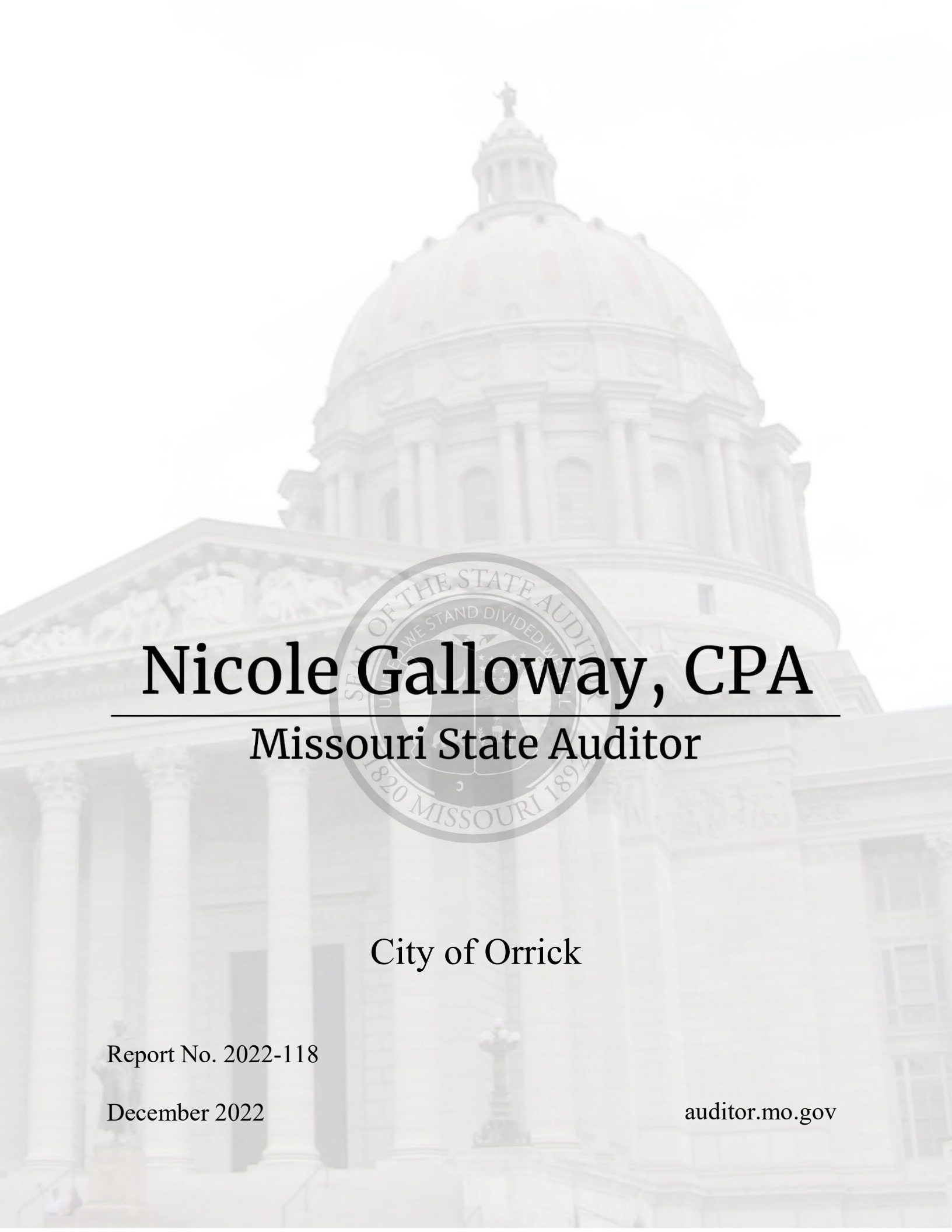
Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2022
Filed in October 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Pleasant Hill	Yes	October 4, 2022	**	**
Clark	City of Kahoka	**	September 20, 2022	Yes	N/A
Clay	Village of Claycomo	No		Yes	No
Howell	City of West Plains	Yes	October 7, 2022	Yes	**
Jefferson	City of Crystal City	Yes	October 19, 2022	No	No
Perry	City of Perryville	**	September 2, 2022	Yes	N/A
Pettis	City of Sedalia	Yes	October 31, 2022	No	N/A
Total Filed		4		4	0

** Filed by September 30, 2022.

N/A Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

City of Orrick

Report No. 2022-118

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Orrick

Economic Development	The city may have violated Article VI, Sections 23 and 25 of the Missouri Constitution as a result of a property conveyed for little consideration to a private individual and another property conveyed for no consideration to a corporation.
Accounting Controls and Procedures	The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over various financial accounting functions are performed. Receipt slips are not issued for all money received and a deposit summary or receipt ledger to document all payments received is not prepared.
Contracts and Disbursements	The city does not have a written contract to define job responsibilities for the City Attorney. In addition, the Board violated the Missouri Constitution when it approved and made a bonus payment of $1,000 to the attorney in February 2022 that is not in compliance with the city's verbal agreement to pay the attorney $600 per month for his services. The Mayor did not document his approval, as required, for 3 emergency purchases for sewer line repairs made by the Public Works Supervisor during the year ended December 31, 2021, totaling $3,822, and full explanations of the emergency purchases were not documented in the minutes as required.
Payroll Controls and Procedures	The Board approves year-end bonus payments to all employees in violation of the Missouri Constitution. The Board has not amended its employee health insurance ordinance to reflect approved changes.
Sunshine Law	The Board did not document in the open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for 12 of the 17 closed meetings held between January 1, 2021, and August 31, 2022. Some meeting notices and agendas included a statement that a closed meeting would be held, but the statement did not include the specific section of law allowing the closed meeting. The Board discussed and voted on some topics in closed meetings that were not allowable under the Sunshine Law. The Board does not review and approve minutes of closed meetings and the closed meeting minutes are not signed by the preparer to ensure accuracy of the minutes.
Budgeting Procedures	The city's budgets for the years ended December 31, 2020, 2021, and 2022, did not include all statutorily-required information, and the budget for the year ended December 31, 2022, did not include the actual beginning and estimated ending cash balances. The Board does not monitor budget-to-actual receipts and disbursements because year-to-date budget-to-actual reports of financial activity are not presented to the Board and a final budget-to-actual report was not prepared for the year ended December 31, 2021.
User Identification and Passwords	The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to city computers.

Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Orrick
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Orrick, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Orrick. We have audited certain operations of the city in fulfillment of our duties. The city engaged Kenney D. Hales, Certified Public Accountant (CPA), PC, to audit the city's financial statements for the year ended December 31, 2021. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

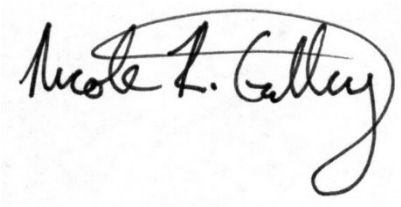
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Orrick.



Nicole R. Galloway, CPA
State Auditor

1. Economic Development

The city may have violated Article VI, Sections 23 and 25 of the Missouri Constitution as a result of a property conveyed for little consideration to a private individual and another property conveyed for no consideration to a corporation.

The city sold a property to a private individual for $2,500 in August 2018 with the understanding that the property would be redeveloped into multi-family housing within one year of the sale. The city did not monitor the grantee to ensure redevelopment occurred as agreed. The city did not exercise its right, as stated in the quit claim deed, to refund the bid price of $2,500 and reclaim the property when the purchaser did not develop the property as promised. This property has since been sold to another party and it is unclear if the property will be used for a public purpose, as the city intended. The City Clerk indicated the city chose not to pursue its right to reclaim the property.

In addition, the city granted a property for no consideration to a corporation in January 2022 with the understanding the property would be redeveloped to benefit the city within 18 months of the grant. The property was valued at $59,500 in the quit claim deed. The city has not monitored the grantee, and the grantee's plan submitted with the bid did not include a timeline for the project. As a result, the property might not be used for a public purpose, as the city intends. The City Clerk indicated the city has not asked the grantee about the property because the city no longer owns the property.

Article VI, Sections 23 and 25, Missouri Constitution prohibit the use of public money or property to benefit any private individual, association, or corporation except as provided in the constitution. The City Clerk indicated the city was not aware these property conveyances may have violated the Missouri Constitution.

Recommendation

The Board of Aldermen implement procedures to ensure properties conveyed for little or no consideration to private individuals and corporations are used for a public purpose in compliance with the Missouri Constitution.

Auditee's Response

The Board will implement procedures by January 2023 to ensure properties conveyed for little to no consideration to private individuals and corporations are used for a public purpose in compliance with the Missouri Constitution.

2. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The city collected approximately $868,000 from taxes, utility payments, and other receipts during the year ended December 31, 2021.

2.1 Segregation of duties

The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over various financial

accounting functions are performed. The City Clerk is responsible for receipting and depositing payments, posting transactions to the accounting system, processing payroll, purchasing, preparing disbursements, preparing monthly bank reconciliations, transferring money between bank accounts, and preparing financial reports for Board meetings. No independent reviews are performed to ensure all money collected was properly recorded, deposited timely, and properly disbursed. A member of the Board indicated he did not realize it was the Board's responsibility to oversee the City Clerk.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed.

2.2 Receipting and depositing

Receipt slips are not issued for all money received and a deposit summary or receipt ledger to document all payments received is not prepared. The City Clerk's procedure is to issue receipt slips for cash payments, with receipt slips for checks issued upon request. The City Clerk indicated she considered the check to be the customer's receipt slip.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected.

Recommendations

The Board of Aldermen:

2.1 Segregate the accounting duties to the extent possible and ensure documented independent supervisory reviews of detailed accounting and bank records are performed.

2.2 Ensure receipt slips are issued for all money received.

Auditee's Response

2.1 The city realizes how important it is to have and maintain 2 people in city hall for segregation of duties and checks and balances. The Board and Mayor will be an extra independent reviewer of accounting and bank records.

2.2 The city has always issued a handwritten receipt slip when cash money was received; however, the city has now added issuing a handwritten receipt slip when money is received in the form of a check, money order or cashier's check. This was implemented in September 2022.

3. Contracts and Disbursements

City procedures for contracts and disbursements need improvement. We reviewed 17 payment transactions totaling $53,673 using judgmental

selection from a population of payment transactions totaling $642,985 for the year ended December 31, 2021.

3.1 Written contract

The city does not have a written contract to define job responsibilities for the City Attorney. In addition, the Board violated the Missouri Constitution when it approved and made a bonus payment of $1,000 to the attorney in February 2022 that is not in compliance with the city's verbal agreement to pay the attorney $600 per month for his services. The City Clerk indicated the attorney had performed a significant amount of extra work assisting the city with the sale of the water and sewer system and the Board felt the bonus was appropriate.

Clear and detailed written contracts, including reporting requirements and provisions to allow for proper monitoring, are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure city money is used appropriately and effectively. Compliance with contract terms is important to ensure limited city resources and assets are used wisely and that expectations of the Board and the public are met. Section 432.070, RSMo, requires contracts for political subdivisions be in writing. Formal written contract amendments are necessary when terms change substantially. In addition, Article III, Section 39(3), Missouri Constitution prohibits the city from granting any extra compensation, fee or allowance to a contractor after service has been rendered or a contract has been entered into and performed in whole or in part.

3.2 Emergency purchase approval

The Mayor did not document his approval, as required, for 3 emergency purchases for sewer line repairs made by the Public Works Supervisor during the year ended December 31, 2021, totaling $3,822. Each of these purchases totaled more than $1,000 and, under non-emergency circumstances, would have required 3 verbal proposals and approval of the Board. In addition, full explanations of the emergency purchases were not documented in the minutes as required. The City Clerk indicated the Mayor approved the purchases verbally and that the city had not considered the need for written documentation of the Mayor's approval.

City code 25.060 states that 3 verbal proposals and approval of the Board is required when the estimated cost of supplies and equipment shall be $1,000 to $2,500. In addition, City code 25.140 states "in case of an apparent emergency which requires immediate purchase of supplies or contractual services, the mayor may authorize the purchase at the lowest obtainable price, any supplies or contractual services regardless of the amount of the expenditure. A full explanation of the circumstances of an emergency purchase shall be recorded in the journal of the board of aldermen." Documentation of the various bids and proposals received, the selection process, and criteria, including emergency purchase justifications, is

necessary to demonstrate compliance with city code and support decisions made.

Recommendations

The Board of Aldermen:

3.1 Enter into written contracts defining services provided and benefits received, ensure compliance with contract terms, and update or amend contracts, as necessary, when terms change. In addition, discontinue granting extra compensation to contractors after services have been rendered.

3.2 Ensure city personnel procure goods and services in accordance with city code and maintain documentation of decisions made.

Auditee's Response

3.1 The City Attorney will draft a contract for his services and the Board will approve it by January 2023.

3.2 An Emergency Purchase Requisition form, that includes the Mayor's signature, was created and implemented in September 2022.

4. Payroll Controls and Procedures

Payroll controls and procedures need improvement. The city disbursed approximately $209,000 in salaries and wages during the year ended December 31, 2021.

4.1 Bonuses

The Board approves year-end bonus payments to all employees in violation of the Missouri Constitution. The city paid $625 in year-end bonus payments in December 2021. The December 2021 meeting minutes indicated each full-time employee received $175 and each part-time employee received $100. The city paid $3,425 in year-end bonus payments from December 2018 through December 2021. These payments represent bonus compensation for services previously rendered. The City Clerk indicated the Board was unaware of the law prohibiting bonus payments.

Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

4.2 Health insurance ordinance

The Board has not amended its employee health insurance ordinance to reflect approved changes. The city is reimbursing the City Clerk for health insurance premiums she is paying instead of providing her with health insurance directly. During the year ending December 31, 2021, the City Clerk was reimbursed $3,174 for health insurance premiums.

In April 2014, the Board approved reimbursing the City Clerk for her health insurance premiums because this was cheaper than having her on the city's insurance plan; however, the health insurance ordinance was not updated. As a result, other full-time employees may not be aware health insurance premium reimbursement is available as an alternative to city-provided health insurance. The City Clerk indicated that the option to be reimbursed for health insurance rather than being on the city's plan has not been offered to other employees because all other full-time employees are on the city's plan.

Ordinances should be updated to document approved benefits to help ensure equitable treatment of employees and prevent misunderstandings.

Recommendations

The Board of Aldermen:

4.1 Discontinue paying employee bonuses.

4.2 Update the health insurance ordinance to include the benefit of reimbursing health insurance premiums.

Auditee's Response

4.1 The city is discontinuing bonuses.

4.2 The City Attorney will update the ordinance for the health insurance reimbursement of city employees, and the Board will approve it by January 2023.

5. Sunshine Law

The Board did not always ensure compliance with the Sunshine Law for closed meetings. The Board generally entered into closed meetings during every monthly Board meeting held during the year ended December 31, 2021, and from January through August 2022.

Reasons for closed meetings

The Board did not document in the open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for 12 of the 17 closed meetings held between January 1, 2021, and August 31, 2022. In addition, some meeting notices and agendas included a statement that a closed meeting would be held, but the statement did not include the specific section of law allowing the closed meeting, although it generally indicated the same list of potential discussion matters. The City Clerk indicated that she did not know which sections of the Sunshine Law to cite.

Section 610.022.1, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. The subsection also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.

Allowable topics

The Board discussed and voted on some topics in closed meetings that were not allowable under the Sunshine Law. For example, the Board discussed increasing the Board's compensation, changing the sick leave policy, options for investing the water and sewer system sale proceeds, and the resignation of Board members. The City Clerk indicated the city was unaware some of the topics discussed were not allowed in a closed meeting.

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

Closed minutes

The Board does not review and approve minutes of closed meetings and the closed meeting minutes are not signed by the preparer to ensure accuracy of the minutes. During our review of the minutes for 10 closed meetings held during the year ended December 31, 2021, and 7 closed meetings held between January 1, 2022, and August 31, 2022, we noted the City Clerk did not sign the meeting minutes and the Board did not review or approve the meeting minutes at the subsequent closed meeting. The City Clerk indicated that she handwrites and seals the minutes directly after the meeting so that they can be stored in the safe and was not aware they needed to be reviewed and approved.

Section 610.020.7, RSMo, requires minutes of closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions. Having the meeting minutes signed by the preparer and subsequently approved by the Board provides an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

Recommendation

The Board of Aldermen ensure specific reasons for closing a meeting are documented in the open minutes, meeting notices, and agendas; and only topics allowed by state law are discussed in closed meetings. In addition, the Board should ensure meeting minutes are reviewed and approved for all closed meetings and signed by the preparer.

Auditee's Response

The city implemented this in August 2022. The city now ensures the correct section of the Sunshine Law is cited for all closed sessions in the open minutes, agendas, and notices. In addition, discussions in closed session are limited to those allowed by the Sunshine Law and closed meeting minutes are reviewed and approved by the Board and signed by the City Clerk and a member of the Board.

6. Budgeting Procedures

The Board did not prepare complete budgets or monitor budgets in compliance with state law.

6.1 Budgets

The city's budgets for the years ended December 31, 2020, 2021, and 2022, did not include all statutorily-required information. The budgets did not include a budget message, actual or estimated amounts for the 2 preceding years, or a budget summary. In addition, the budget for the year ended December 31, 2022, did not include the actual beginning and estimated ending cash balances. The City Clerk indicated she was not aware of these requirements.

Section 67.010, RSMo, requires the budget to present a complete and accurate financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances.

6.2 Monitoring

The Board does not monitor budget-to-actual receipts and disbursements because year-to-date budget-to-actual reports of financial activity are not presented to the Board and a final budget-to-actual report was not prepared for the year ended December 31, 2021. The City Clerk indicated the monthly financial report was presented to the Board in the format the Board requested, which did not include a comparison to the budget.

As a result, the Board does not have all available information to assist in effectively managing the city, and the public is not provided a complete overview of the city finances. Proper monitoring is necessary for the budget to be an effective management tool.

Recommendations

The Board of Aldermen:

6.1 Prepare annual budgets that contain all information required by state law.

6.2 Ensure budgets are adequately monitored.

Auditee's Response

6.1 The City Clerk will ensure the budget for 2023 will include all information required by state law.

6.2 The Board will be more involved and monitor the budget on a monthly basis.

7. User Identification and Passwords

The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to city computers. The City Clerk and Deputy City Clerk share the same user identification and password to access the accounting system. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, these employees are not required to change passwords periodically.

The City Clerk indicated she was unaware separate user identifications and passwords could be set up in the accounting system, and had not considered the need to change passwords periodically.

While a user identification and password are required to authenticate access, the security of these logon credentials is dependent on keeping them confidential and requiring users to enter their unique user identification and password when switching users. Allowing certain users to share the computerized accounting system without logging off and back on with their unique user identification and password, and not requiring passwords to be periodically changed, increases the risk of unauthorized access and/or changes to the system and records, and reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of the accounting system and data.

Recommendation

The Board of Aldermen require confidential user identification and passwords for each employee that are periodically changed.

Auditee's Response

The city implemented procedures to require confidential user identification and passwords that are periodically changed in June 2022.

8. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. The City Clerk indicated she was unaware of the electronic communications guidelines.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed November 4, 2022.

Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The City Attorney will draft a new ordinance for electronic communications that complies with state law for Board review and approval by January 2023.

City of Orrick
Organization and Statistical Information

The City of Orrick is located in Ray County. The city was incorporated in 1872 and is currently a fourth-class city. The city employed 3 full-time employees and 1 part-time employee on December 31, 2021.

City operations include street maintenance and parks. In addition, the city operated the water and sewer systems until they were sold in February 2022.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2021, are identified below. The Mayor waived his compensation of $200 per month. Instead, $200 is put into the Mayor's Discretionary Fund that was created by ordinance for the Mayor to use for the betterment of the city and its residents. Board of Aldermen members are paid $35 per month. The compensation of the Mayor and Board of Aldermen is established by ordinance.

Robert (Tommy) Schreier, Mayor
Kim McGinnis, Alderwoman
Amy McNary, Alderwoman
James Smith, Alderman
Roger Thomas, Alderman

Water and Sewer Systems Sale

The city established a water system in 1955 and a sewer system in 1965. In October 2015, the results of a water and sewer rate study were presented to the Board. The study recommended approximately $1.4 to $2.2 million in improvements and a significant increase in water and sewer rates. Rates were not increased, and as a result the recommended improvements were not made.

Over the last several years, the city regularly received notice from the Department of Natural Resources (DNR) regarding violations with the sewer system. In addition, frequent emergency repairs to the water and sewer lines and systems were also required. According to the City Clerk, the DNR gave Missouri American Water (MAW) the city's information, and the Board discussed selling the water system at the November 2017 meeting; however, no decision was made at that time.

In October 2020, the city met with MAW regarding selling the water and sewer systems. The city considered the estimates on the cost of repairing and improving the lagoon ($240,000) when evaluating the contract price. The sale of the water and sewer systems was approved by voters during the April 6, 2021, election. The city contracted with MAW in June 2021 to sell the water and sewer systems for $1.51 million. Selling the water and sewer systems eliminated city costs associated with operating and maintaining the water and sewer systems, along with the associated revenues.

The sale of the water and sewer system was finalized on February 15, 2022, with the city receiving $1.56 million, including reimbursement of capital expenditures.

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2021, obtained from the city's audited financial statements follows.

CITY OF ORRICK, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Police	Street	Total Governmental Funds
Revenues				
Taxes	$ 195,717	$ -	$ 20,966	$ 216,683
Franchise fees	55,431	-	-	55,431
Charges for services & fines	13,792	461	150	14,403
ARPA	104,017	-	-	104,017
Interest	58	3	83	144
Total revenues	369,015	464	21,199	390,678
Expenditures				
General government	179,262	-	-	179,262
Public safety	-	93,994	-	93,994
Streets	-	-	30,480	30,480
Total expenditures	179,262	93,994	30,480	303,736
Other financing sources (uses)				
Transfers in	-	93,931	1,105	95,036
Transfers out	(95,036)	-	-	(95,036)
Total other financing sources (uses)	(95,036)	93,931	1,105	-
Net change in fund balances	94,717	401	(8,176)	86,942
Fund balances - beginning	55,900	8,406	123,913	188,219
Fund balances - ending	$ 150,617	$ 8,807	$ 115,737	$ 275,161

The accompanying notes are an integral part of these financial statements

CITY OF ORRICK, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

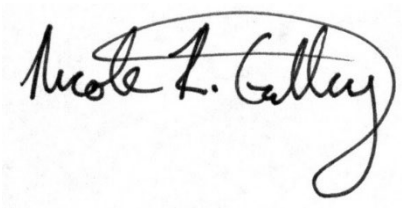
Operating revenues	
Charges for services	$ 477,199
Total operating revenues	477,199
Operating expenses	
Water purchases	152,466
Personnel	77,487
Trash service	33,160
Repairs and maintenance	29,785
Utilities	16,200
Depreciation	13,045
General & administrative	2,178
Supplies	2,934
Insurance	4,301
Lab fees	115
Total operating expenses	331,671
Operating income	145,528
Nonoperating revenues (expenses)	
Interest paid	(2,328)
Interest revenue	104
Total nonoperating revenues	(2,224)
Change in net position	143,304
Net position at beginning of year	1,067,691
Net position at end of year	$ 1,210,995

The accompanying notes are an integral part of these financial statements

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Lewis County, Missouri

The Office of the State Auditor contracted for an audit of Lewis County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, CPAs and Business Advisors, is attached.



Nicole R. Galloway, CPA
State Auditor

December 2022
Report No. 2022-117

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Lewis County

2021-001	The county periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An original and/or amended budget should be prepared and approved as necessary to comply with statutes.
2021-002	The county address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.
2021-003	In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

The County of Lewis
Monticello, Missouri
Independent Auditor's Report and Financial Statements
For the year ended December 31, 2021

The County of Lewis
Monticello, Missouri
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Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

Independent Auditor's Report

To the County Commission and
Officeholders of Lewis County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Lewis County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Lewis County, Missouri's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Lewis County, Missouri as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Lewis County, Missouri as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lewis County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Lewis County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lewis County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

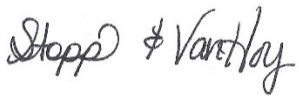
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lewis County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lewis County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated October 24, 2022 on our consideration of Lewis County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lewis County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri
October 24, 2022

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

Fund	Cash and Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021
General Revenue	$ 1,093,593	$ 2,236,693	$ 1,827,944	$ 1,502,342
Special Road and Bridge	325,407	1,223,034	1,112,116	436,325
Road and Bridge Capital	562,063	326,890	125,150	763,803
Assessment	114,366	250,545	193,465	171,446
Records Preservation	14,616	3,986	12,632	5,970
Law Enforcement Operating	135,693	902,241	1,005,673	32,261
Law Enforcement Training	(340)	5,396	3,842	1,214
County Farm	183,888	51,698	12,849	222,737
Domestic Violence	-	8,908	8,908	-
Prosecuting Attorney Training	3,362	5,288	1,228	7,422
Prosecuting Attorney Bad Check	5,137	1,298	125	6,310
D.W.I.	8,783	526	-	9,309
Law Enforcement Restitution	19,525	23,722	13,000	30,247
Collector's Tax Maintenance	33,249	14,197	13,102	34,344
Recorder's Technology	13,774	2,919	-	16,693
Sheriff Civil Fees	11,826	10,247	15,674	6,399
Sheriff Revolving	11,171	10,282	3,431	18,022
Election Services	(8,624)	23,468	490	14,354
D.A.R.E.	14,522	1,800	4,509	11,813
Inmate Security	15,892	23,171	16,711	22,352
Election Authority	49,244	13,938	46,826	16,356
CARES Act Grant	55,004	71	48,825	6,250
ARPA Grant	-	950,662	43,433	907,229
Total	$ 2,662,151	$ 6,090,980	$ 4,509,933	$ 4,243,198

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	General Revenue Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 395,000	$ 441,617
Sales Taxes	1,400,000	1,161,511
Intergovernmental	85,000	56,337
Charges for Services	287,400	349,163
Interest	15,000	6,047
Other Receipts	130,450	115,335
Transfers In	106,700	106,683
Total Receipts	2,419,550	2,236,693
Disbursements		
County Commission	107,702	104,364
County Clerk	99,658	84,362
Elections	32,500	18,616
Building and Grounds	475,030	129,914
Employee Fringe Benefits	269,150	227,983
Treasurer	65,722	58,510
Collector	93,830	93,566
Recorder of Deeds	79,505	70,475
Circuit Clerk	23,000	15,518
Court Administrator	-	329
Public Administrator	60,095	54,906
Prosecuting Attorney	163,422	151,870
Juvenile Office	45,007	34,302
Coroner	27,466	25,649
Emergency Management	16,561	12,425
Other Disbursements	434,073	322,655
Transfers Out	772,500	422,500
Emergency	600,000	-
Total Disbursements	3,365,221	1,827,944
Receipts Over (Under) Disbursements	$ (945,671)	$ 408,749
Cash and Equivalents, Jan 1	1,093,593	1,093,593
Cash and Equivalents, Dec 31	$ 147,922	$ 1,502,342

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Road and Bridge Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 421,100	$ 448,218
Sales Taxes	180,000	209,558
Intergovernmental	496,300	556,624
Charges for Services	-	-
Interest	7,500	2,113
Other Receipts	12,500	6,521
Transfers In	-	-
Total Receipts	1,117,400	1,223,034
Disbursements		
Salaries	399,133	321,136
Employee Fringe Benefits	221,500	198,845
Supplies	154,800	126,041
Insurance	16,000	12,591
Road and Bridge Materials	408,500	351,602
Equipment Repairs	100,000	89,941
Rentals	1,000	-
Equipment Purchases	101,000	1,745
Road and Bridge Construction	-	-
Other Disbursements	13,420	10,215
Transfers Out	-	-
Total Disbursements	1,415,353	1,112,116
Receipts Over (Under) Disbursements	$ (297,953)	$ 110,918
Cash and Equivalents, Jan 1	325,407	325,407
Cash and Equivalents, Dec 31	$ 27,454	$ 436,325

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Road and Bridge Capital Fund	
	Budget	Actual
Receipts		
Property Taxes	$ -	$ -
Sales Taxes	280,000	314,418
Intergovernmental	2,035	2,035
Charges for Services	-	-
Interest	7,000	2,513
Other Receipts	12,000	7,924
Transfers In	350,000	-
Total Receipts	651,035	326,890
Disbursements		
Salaries	-	-
Employee Fringe Benefits	-	-
Supplies	-	-
Insurance	-	-
Road and Bridge Materials	230,000	55,392
Equipment Repairs	-	-
Rentals	6,000	-
Equipment Purchases	36,303	36,303
Road and Bridge Construction	853,235	2,335
Other Disbursements	50,000	31,120
Transfers Out	-	-
Total Disbursements	1,175,538	125,150
Receipts Over (Under) Disbursements	$ (524,503)	$ 201,740
Cash and Equivalents, Jan 1	562,063	562,063
Cash and Equivalents, Dec 31	$ 37,560	$ 763,803

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Assessment Fund		Records Preservation Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	176,763	198,242	-	-
Charges for Services	2,000	3,547	3,500	3,942
Interest	1,000	756	100	44
Other Receipts	250	-	-	-
Transfers In	22,500	48,000	-	-
Total Receipts	202,513	250,545	3,600	3,986
Disbursements				
Salaries	109,216	106,955	-	-
Employee Fringe Benefits	64,200	49,474	-	-
Materials and Supplies	49,500	10,481	15,000	12,632
Services	19,000	8,304	-	-
Other Disbursements	-	-	500	-
Capital Outlay	68,000	18,251	1,500	-
Transfers Out	-	-	-	-
Total Disbursements	309,916	193,465	17,000	12,632
Receipts Over (Under) Disbursements	$ (107,403)	$ 57,080	$ (13,400)	$ (8,646)
Cash and Equivalents, Jan 1	114,366	114,366	14,616	14,616
Cash and Equivalents, Dec 31	$ 6,963	$ 171,446	$ 1,216	$ 5,970

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Law Enforcement Operating Fund		Law Enforcement Training Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	380,000	419,184	-	-
Intergovernmental	70,000	32,664	-	-
Charges for Services	-	-	3,900	5,396
Interest	2,800	833	50	-
Other Receipts	38,500	49,560	-	-
Transfers In	400,000	400,000	-	-
Total Receipts	891,300	902,241	3,950	5,396
Disbursements				
Salaries	550,378	550,425	-	-
Employee Fringe Benefits	229,500	208,898	-	-
Materials and Supplies	45,050	40,486	-	-
Services	99,309	115,784	3,000	3,842
Other Disbursements	15,500	10,739	-	-
Capital Outlay	7,500	1,341	-	-
Transfers Out	78,000	78,000	-	-
Total Disbursements	1,025,237	1,005,673	3,000	3,842
Receipts Over (Under) Disbursements	$ (133,937)	$ (103,432)	$ 950	$ 1,554
Cash and Equivalents, Jan 1	135,693	135,693	(340)	(340)
Cash and Equivalents, Dec 31	$ 1,756	$ 32,261	$ 610	$ 1,214

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	County Farm Fund		Domestic Violence Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	46,930	50,890	8,000	8,908
Interest	1,500	808	-	-
Other Receipts	1,000	-	-	-
Transfers In	-	-	-	-
Total Receipts	49,430	51,698	8,000	8,908
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	6,000	1,765	-	-
Services	22,250	11,084	5,992	8,908
Other Disbursements	40,000	-	-	-
Capital Outlay	150,000	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	218,250	12,849	5,992	8,908
Receipts Over (Under) Disbursements	$ (168,820)	$ 38,849	$ 2,008	$ -
Cash and Equivalents, Jan 1	183,888	183,888	-	-
Cash and Equivalents, Dec 31	$ 15,068	$ 222,737	$ 2,008	$ -

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Prosecuting Attorney Training Fund		Prosecuting Attorney Bad Check Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,000	5,269	400	1,275
Interest	6	19	55	23
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	3,006	5,288	455	1,298
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	4,356	1,228	3,592	-
Other Disbursements	12	-	-	125
Capital Outlay	2,000	-	2,000	-
Transfers Out	-	-	-	-
Total Disbursements	6,368	1,228	5,592	125
Receipts Over (Under) Disbursements	$ (3,362)	$ 4,060	$ (5,137)	$ 1,173
Cash and Equivalents, Jan 1	3,362	3,362	5,137	5,137
Cash and Equivalents, Dec 31	$ -	$ 7,422	$ -	$ 6,310

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	D.W.I. Fund		Law Enforcement Restitution Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	950	526	15,100	23,436
Interest	55	-	300	286
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	1,005	526	15,400	23,722
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	6,000	-	5,000	5,500
Transfers Out	-	-	7,500	7,500
Total Disbursements	6,000	-	12,500	13,000
Receipts Over (Under) Disbursements	$ (4,995)	$ 526	$ 2,900	$ 10,722
Cash and Equivalents, Jan 1	8,783	8,783	19,525	19,525
Cash and Equivalents, Dec 31	$ 3,788	$ 9,309	$ 22,425	$ 30,247

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Collector's Tax Maintenance Fund		Recorder's Technology Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,000	14,043	1,900	2,858
Interest	175	154	100	61
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	15,175	14,197	2,000	2,919
Disbursements				
Salaries	6,000	4,860	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	2,500	120	-	-
Services	31,500	6,909	6,500	-
Other Disbursements	5,424	30	1,200	-
Capital Outlay	-	-	1,500	-
Transfers Out	3,000	1,183	-	-
Total Disbursements	48,424	13,102	9,200	-
Receipts Over (Under) Disbursements	$ (33,249)	$ 1,095	$ (7,200)	$ 2,919
Cash and Equivalents, Jan 1	33,249	33,249	13,774	13,774
Cash and Equivalents, Dec 31	$ -	$ 34,344	$ 6,574	$ 16,693

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff Civil Fees Fund		Sheriff Revolving Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,500	9,529	4,500	10,220
Interest	200	37	200	62
Other Receipts	-	681	-	-
Transfers In	-	-	-	-
Total Receipts	16,700	10,247	4,700	10,282
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	500	-	2,500	-
Services	11,000	8,800	2,500	-
Other Disbursements	-	-	2,000	2,283
Capital Outlay	11,000	6,874	5,000	1,148
Transfers Out	-	-	-	-
Total Disbursements	22,500	15,674	12,000	3,431
Receipts Over (Under) Disbursements	$ (5,800)	$ (5,427)	$ (7,300)	$ 6,851
Cash and Equivalents, Jan 1	11,826	11,826	11,171	11,171
Cash and Equivalents, Dec 31	$ 6,026	$ 6,399	$ 3,871	$ 18,022

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Election Services Fund		D.A.R.E. Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	3,200	3,405	-	-
Charges for Services	1,200	-	2,000	700
Interest	40	52	-	-
Other Receipts	-	5,341	2,500	1,100
Transfers In	15,070	14,670	-	-
Total Receipts	19,510	23,468	4,500	1,800
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	1,000	242	-	-
Services	2,000	248	8,000	4,509
Other Disbursements	-	-	3,500	-
Capital Outlay	-	-	-	-
Transfers Out	3,300	-	-	-
Total Disbursements	6,300	490	11,500	4,509
Receipts Over (Under) Disbursements	$ 13,210	$ 22,978	$ (7,000)	$ (2,709)
Cash and Equivalents, Jan 1	(8,624)	(8,624)	14,522	14,522
Cash and Equivalents, Dec 31	$ 4,586	$ 14,354	$ 7,522	$ 11,813

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Inmate Security Fund		Election Authority Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,500	23,085	32,500	13,938
Interest	400	86	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	13,900	23,171	32,500	13,938
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	8,000	6,754	32,500	2,021
Services	-	-	-	10,135
Other Disbursements	-	-	-	-
Capital Outlay	19,000	9,957	-	-
Transfers Out	-	-	-	34,670
Total Disbursements	27,000	16,711	32,500	46,826
Receipts Over (Under) Disbursements	$ (13,100)	$ 6,460	$ -	$ (32,888)
Cash and Equivalents, Jan 1	15,892	15,892	49,244	49,244
Cash and Equivalents, Dec 31	$ 2,792	$ 22,352	$ 49,244	$ 16,356

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	CARES Act Grant Fund		ARPA Grant Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	949,436
Charges for Services	-	-	-	-
Interest	-	71	-	1,226
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	71	-	950,662
Disbursements				
Salaries	-	-	-	6,223
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	48,825	-	11,710
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	25,500
Total Disbursements	-	48,825	-	43,433
Receipts Over (Under) Disbursements	$ -	$ (48,754)	$ -	$ 907,229
Cash and Equivalents, Jan 1	55,004	55,004	-	-
Cash and Equivalents, Dec 31	$ 55,004	$ 6,250	$ -	$ 907,229

See Notes to the Financial Statements

The County of Lewis
Monticello, Missouri
Statement of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2021

	Collector	Recorder	County Clerk	Prosecuting Attorney	Sheriff	Treasurer	Total
Assets							
Cash and Equivalents	$ 7,384,769	$ 6,871	$ 589	$ 181	$ 2,437	$ 45,605	$ 7,440,452
Total Assets	7,384,769	6,871	589	181	2,437	45,605	7,440,452
Liabilities and Fund Balances							
Total Liabilities	7,384,769	6,871	589	181	2,437	45,605	7,440,452
	7,384,769	6,871	589	181	2,437	45,605	7,440,452
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 7,384,769	$ 6,871	$ 589	$ 181	$ 2,437	$ 45,605	$ 7,440,452

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organized in 1833, the county of Lewis was named after Captain Merriwether Lewis, Governor of the Missouri Territory. It is a third-class county, and the county seat is Monticello. The County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, Circuit Clerk, County Clerk, Collector, Coroner, Treasurer, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Lewis County, Missouri.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services..

The financial statements referred to above include only the primary government of Lewis County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Lewis County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo., Lewis County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Law Enforcement Training Fund, Domestic Violence Fund, Law Enforcement Restitution Fund and Election Authority Fund. The following funds did not have prepared budgets: CARES Act Grant Fund and ARPA Grant Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes (continued)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year for the purposes of taxation was as follows:

	General Revenue	Special Road and Bridge
Real Estate	$ 88,867,790	$ 49,568,810
Personal Property	43,635,600	26,106,440
Railroad and Utilities	28,117,922	18,804,284
	$ 160,621,312	$ 94,479,534

The tax levy per $100 assessed valuation of tangible taxable property for the calendar year for the purpose of County taxation, was as follows:

General Revenue	$ 0.2528	
Special Road and Bridge	0.2525	
Common Road District*	0.1955	*Reported in Special Road and Bridge Fund

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Lewis County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

	Carrying Value	Bank Balances
Deposits	$ 11,683,650	$ 10,785,100
Investments	-	-
Total Deposits and Investments as of December 31, 2021	$ 11,683,650	$ 10,785,100
Total Cash and Equivalents - Governmental Funds	$ 4,243,198	
Total Cash and Equivalents - Custodial Funds	7,440,452	
	$ 11,683,650	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

Note 3 - Long-Term Debt

In March 2017, the County entered into a lease-purchase agreement to finance the purchase of a 2017 John Deere 770G Motor Grader at a cost of $173,964, net of trade-in. The agreement requires four annual payments of $36,303, which includes interest payable at 3.25%.

The following is the changes in long-term debt for the year ended December 31, 2021:

	Balance at 1/1/2021	Amount Borrowed	Amount Repaid	Balance at 12/31/2021	Interest Paid During Year
2017 770G John Deere Grader	$ 35,145	$ -	$ (35,145)	$ -	$ 1,159

Note 4 - Interfund Transfers

Transfers between funds for the year ended December 31, 2021 are as follows:

Fund	Transfers In	Transfers Out
General Revenue	$ 106,683	$ 422,500
Assessment	48,000	-
Law Enforcement Operating	400,000	78,000
Law Enforcement Restitution	-	7,500
Collector's Tax Maintenance	-	1,183
Election Services	14,670	-
Election Authority	-	34,670
ARPA Grant	-	25,500
	$ 569,353	$ 569,353

Note 5 - Local Government Employees Retirement System (LAGERS)

Plan Description

The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102, by calling (800) 447-4334, or by visiting the LAGERS website at www.molagers.org.

Note 5 - Local Government Employees Retirement System (LAGERS) (continued)

Benefits Provided

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police) and early retirement age is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and the amount of credited service time.

Contributions

Full-time employees of the County do not contribute to the pension plan. The January 1st statutorily required employer contribution rates were 8.30% (General) and 9.30% (Police) of annual covered payroll for the year ended December 31, 2021. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2021, the County contributed $116,053 to LAGERS.

Note 6 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Note 6 - County Employees' Retirement Fund (CERF) (continued)

Contributions

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to CERF. All participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 25, 2002, is not required to make contributions. During the year ended December 31, 2021, the County collected and remitted to CERF employee contributions of $34,907.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of $95,063 for the year ended December 31, 2021.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo., the County contributes annually to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $3,366 for the year ended December 31, 2021.

Note 8 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

Note 9 - Claims, Commitments, and Contingencies

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 9 - Claims, Commitments, and Contingencies (continued)

Compensated Absences

The County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service. Employees receive five days of vacation after the first year of service, ten days of vacation per year after two years of employment, 15 days of vacation per year after seven years of employment. Vacation days do not carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue one sick day per month. The county allows employees to have a maximum of thirty days. However, upon termination, employees are not reimbursed for sick leave. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through October 24, 2022, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission and
Officeholders of Lewis County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Lewis County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Lewis County, Missouri's basic financial statements, and have issued our report thereon dated October 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lewis County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lewis County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Lewis County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-002 and 2021-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lewis County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions

was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards,* and which is described in the accompanying schedule of findings and responses as item 2021-001.

Lewis County, Missouri's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Lewis County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Lewis County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Creve Coeur, Missouri
October 24, 2022

The County of Lewis
Monticello, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

Financial Statement Findings

2021-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Law Enforcement Training Fund, Domestic Violence Fund, Law Enforcement Restitution Fund and Election Authority Fund. The following funds did not have prepared budgets: CARES Act Grant Fund and ARPA Grant Fund.

Cause: Oversight.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds and failing to prepare a budget for all applicable funds.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An original and/or amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2022.

2021-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there were no formal fraud risk assessment procedures in place for a majority of the year.
Cause: Management had not prepared adequate documentation of fraud risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may be undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: The County formally adopted a fraud assessment and policy handbook on October 25, 2021, therefore, this issue has been resolved as of the date the audit was performed.

Financial Statement Findings (continued)

2021-003 **Criteria:** Management should prepare the financial statements of the County, as presented in the annual budget, to present balanced transfers between all funds.

Condition: The recorded transfers out did not equal the recorded transfers in in both the 2021 budget and actual revenues and expenditures. This was the result of transfers out misclassified as expenditures and transfers in misclassified as revenues. This has the effect of overstating expenditures and revenues as recorded in the annual budget documents. All transfers out must be accompanied by a corresponding transfer in. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2021.

Cause: Oversight**.**

Effect: The financial statements of the County, as presented in the annual budget, were inaccurately prepared due to an imbalance between transfers in and out.

Recommendation: In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

Management's Response: The County will work to develop a process to reconcile all budgeted and actual interfund transfers. The expected completion date is December 31, 2022.

The County of Lewis
Monticello, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the year ended December 31, 2021

In accordance with *Government Auditing Standards,* this section reports the auditor's follow-up on action taken by Lewis County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

Prior Year Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget, and the ending results of annual fund activity may not result in a deficit fund balance.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures which exceeded budgeted expenditures: Domestic Violence Fund and Election Services Fund. The following funds did not have prepared budgets: Election Authority Fund and CARES Act Grant Fund. The following funds had a negative ending fund balance: Law Enforcement Training Fund and Election Services Fund.

Cause: Oversight.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds, failing to prepare a budget for all applicable funds, and expending funds in excess of total available fund balance in certain funds, resulting in a deficit fund balance at year-end.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget and also to prevent deficit fund balances. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2021.

Status: Management has not corrected this issue. The finding is repeated as finding 2021-001 in the current year.

2020-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Cause: Management has not prepared adequate documentation of fraud risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may be undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Prior Year Financial Statement Findings (continued)

2020-002 (cont.) **Management's Response**: The County will work to prepare a risk assessment procedure. The expected completion date is December 31, 2021.

Status: Management has not corrected this issue. The finding is repeated as finding 2021-002 in the current year.

2020-003 **Criteria:** Management should prepare the financial statements of the County, as presented in the annual budget, to present balanced transfers between all funds.

Condition: The recorded transfers out did not equal the recorded transfers in in both the 2020 budget and actual revenues and expenditures. This was the result of transfers out misclassified as expenditures and transfers in misclassified as revenues. This has the effect of overstating expenditures and revenues as recorded in the annual budget documents. All transfers out must be accompanied by a corresponding transfer in. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2020.

Cause: Oversight**.**

Effect: The financial statements of the County, as presented in the annual budget, were inaccurately prepared due to an imbalance between transfers in and out.

Recommendation: In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

Management's Response: The County will work to develop a process to reconcile all budgeted and actual interfund transfers. The expected completion date is December 31, 2021.

Status: Management has not corrected this issue. The finding is repeated as finding 2021-003 in the current year.

Prior Year Federal Award Findings

2020-004

Federal Grantor:	All Programs
Pass-Through Grantor:	All Programs
Federal CFDA Number:	All Programs
Program Title:	All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal awarding agency, name of pass-through entity, and awards paid to subrecipients.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Prior Year Federal Award Findings (continued)

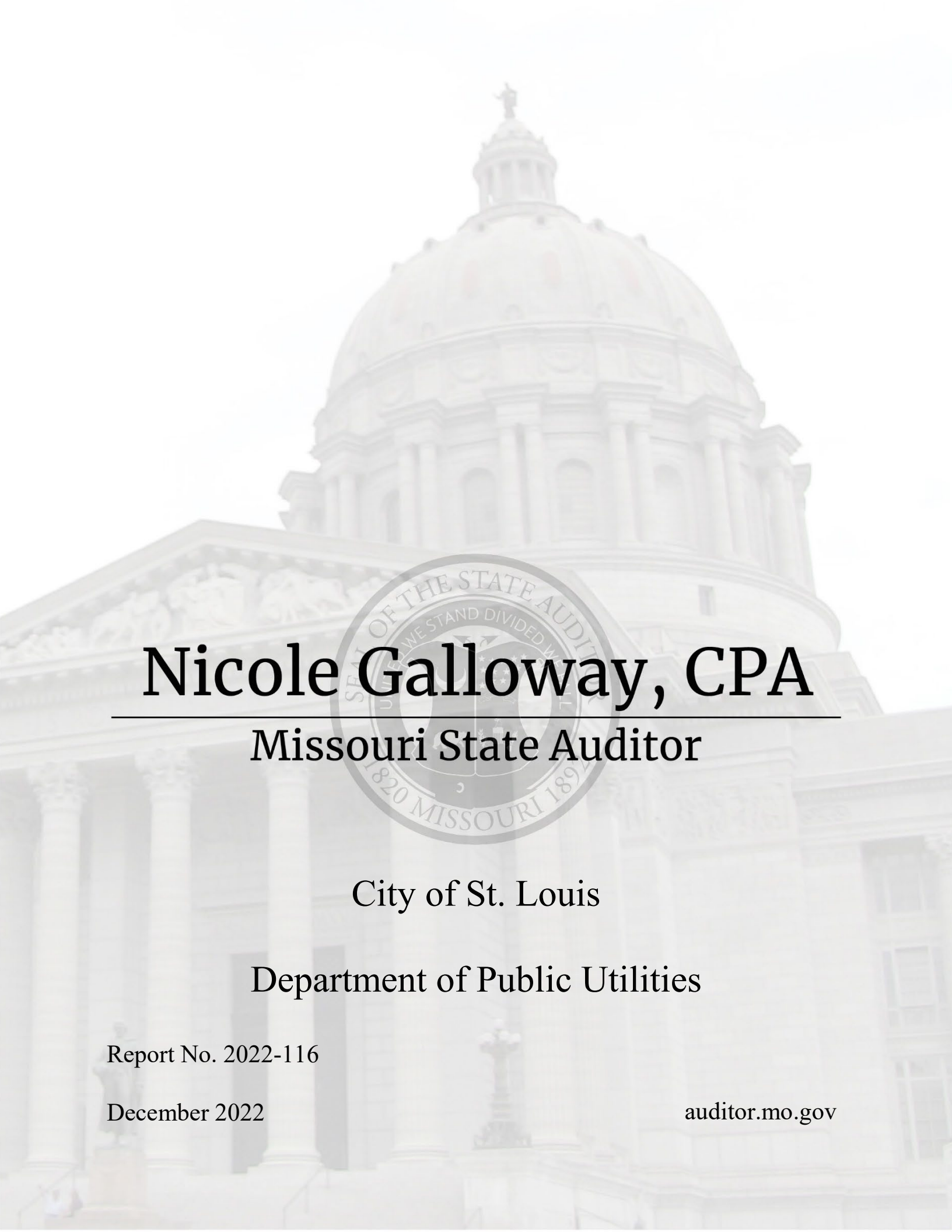
2020-004 (cont.)

Effect: Federal expenditures reported in the SEFA were incorrect.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: County officers and employees have diligently tried to maintain sufficient records so that the SEFA can be accurately completed. Title 2 *U.S. Code of Federal Regulations* Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The County is also going to consider retaining an expert/consultant to assist in completing the next SEFA. The expected completion date is December 31, 2021.

Status: This finding is not applicable to the current audit. The status of this finding will be updated with the County's next required Single Audit.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Department of Public Utilities

Report No. 2022-116

December 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Department of Public Utilities

Water Division Revenues	The City of St. Louis has not ensured water revenues are sufficient to adequately maintain the city's water distribution system. Water rate increases have not been implemented in over 10 years despite 4 rate sufficiency studies recommending such increases over that timeframe. As a result, needed capital improvements to the system were delayed and projected costs have significantly increased. Additionally, by not performing necessary maintenance of the water system, the Water Division is at risk of violating bond covenants. The delay of rate increases will also potentially result in more significant rate increases in the future to make up for past inaction, which would negatively impact rate payers. The Water Division also forgoes potential revenues by not billing the city for water consumption at city-owned buildings and properties.
Payroll Controls and Procedures	Water Division payroll procedures need improvement. The Water Division modified the permanent work schedules for some Water Division employees without obtaining approval from the city's Department of Personnel, resulting in the underpayment of overtime earned that was not in accordance with the city's overtime policy or Fair Labor Standards Act requirements. In addition, hours reported on individual employee timesheets did not agree to hours reported on summarized bi-weekly attendance records and/or departmental timesheets created for processing in the city's payroll system. Additionally, our review identified instances of the inconsistent application of city policy related to paid holiday compensation resulting in some employees being compensated for more time than is required by city policy.
Billing Adjustment Procedures	Controls over non-monetary adjustments posted to the Water Division billing system are insufficient and need improvement. Water Division customer service personnel have the ability to post non-monetary adjustments to the accounting system when necessary; however, the Water Division does not have adequate written formal policies and procedures for preparing and approving non-monetary adjustments, including when an adjustment form is required and for what types of transactions. Without sufficient controls in place, non-monetary adjustments can present a significant fraud risk.
Construction Deposits	The Water Division has not processed and disbursed construction deposits held in escrow on a timely basis. Seven of the 9 constructions deposits reviewed showed the related projects were completed prior to 2018; however, the deposits for these 7 projects totaling approximately $45,000 continued to be held by the Water Division. Invoices had not been generated for these projects, deposits had not been applied to the open invoices, and no invoice or refund had been sent to customers.

Capital Assets	Water Division personnel have not performed a recent, documented, physical inventory of capital assets as required by division policy. Additionally, with the exception of vehicles, the Water Division has not established procedures to ensure assets are tagged, numbered, or otherwise identified as Water Division property. As a result, assets are more susceptible to theft or misuse and asset records may be incomplete and inaccurate.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Department of Public Utilities
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Director of Department of Public Utilities and Water Commissioner
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Department of Public Utilities in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's report for the June 30, 2020, audit since the June 30, 2021, audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.

2. Evaluate the department's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

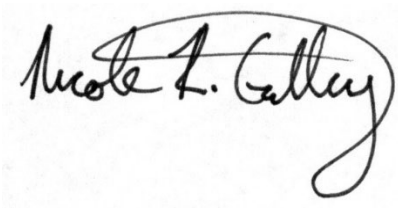
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Department of Public Utilities.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.



Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Department of Public Utilities
Management Advisory Report
State Auditor's Findings

1. Water Division Revenues

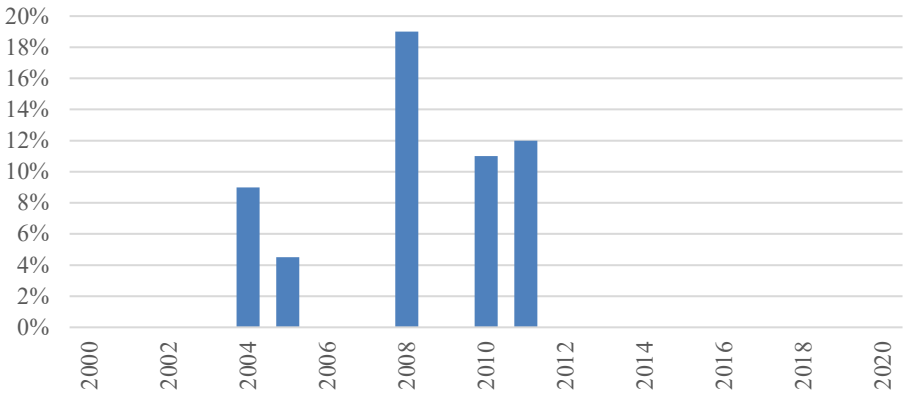
The City of St. Louis has not ensured water revenues are sufficient to adequately maintain the city's water distribution system. As a result, needed repairs and improvements have been delayed or have not been completed, and projected costs have significantly increased. While Department of Public Utilities Water Division personnel can recommend rate increases, the Mayor's office is responsible for advancing rate recommendations to the Board of Aldermen, and the Board is ultimately responsible for setting and approving the rates for the Water Division. The Water Division also forgoes potential revenues by not billing the city for water consumption at city-owned buildings and properties.

The Water Division obtains biennial rate sufficiency studies, as required by the city's water revenue bond indenture. The division has had 4 rate sufficiency studies completed since the last rate increase in 2011.[1] The purpose of these studies is to analyze the Water Division's compliance with current bond covenants and assess the sufficiency of the division's revenues to allow it to operate while also making needed capital improvements. All 4 rate sufficiency studies completed since the last rate increase recommended an increase to water rates to make needed improvements.

1.1 Water rate increases have not been implemented, resulting in delays in needed improvements

Water rate increases have not been implemented in over 10 years despite 4 rate sufficiency studies recommending such increases over that timeframe. As a result, needed capital improvements to the system were delayed and projected costs have significantly increased. Additionally, by not performing necessary maintenance of the water system, the Water Division is at risk of violating bond covenants. The delay of rate increases will also potentially result in more significant rate increases in the future to make up for past inaction, which would negatively impact rate payers.

Figure 1: Water Division rate increases, fiscal years 2000 to 2020



Source: Water Division data

[1] Studies were conducted in fiscal years 2013, 2015, 2017, and 2020. The Water Division delayed a scheduled rate sufficiency study in 2019 due to an anticipated rate increase. The delayed 2019 study was contracted to begin in March 2020; however, it was further delayed due to the COVID-19 pandemic and staffing problems at the contracted agency.

Cost of needed system maintenance increasing

According to rate sufficiency studies completed for the Water Division since the most recent rate increase in 2011, the projected cost of needed system improvements has increased significantly in recent years. For example, the fiscal year 2013 rate study projected an estimated cost of $17 million for distribution and transmission main replacement and improvements. By fiscal year 2017, the estimated cost had increased to approximately $70 million, and the estimated cost for the project in the fiscal year 2020 rate study was approximately $77 million, an increase of approximately 353 percent from the initial estimate. Similarly, the 2015 study estimated repairs to the Chain of Rocks pump station to cost $6 million, while just 2 years later in the 2017 study the same repair was estimated to cost $30 million.

According to the rate sufficiency studies, these capital projects, as well as several others, were needed to improve operations, provide system redundancy, replace aging infrastructure, and allow the system to maintain itself as a "sound, viable utility into the future." The most recent 4 rate sufficiency studies concluded that if rates were not increased the city would be out of compliance with the master indenture, which requires that the system to be maintained in good working order.

Rate increase recommendations have not always been advanced to Board of Aldermen

Despite the rate studies consistently recommending rate increases to fund capital improvements, such increases have not always advanced to the Board of Aldermen for consideration. In addition, such recommendations by the division are not regularly formally documented. According to Water Division personnel and available documentation, the Water Division only formally recommended a rate increase to the Mayor's office twice[2] over the past 10 years, and in only 1 of those instances, in 2017, did the rate increase proposal make it to the Board of Aldermen Public Utilities Committee. The committee voted against the proposed rate increase, and therefore, it was not forwarded to or voted on by the full Board of Aldermen. Discussions with Water Division administrators did not identify a clear cause as to why rate increases have not been formally advanced to the Board.

Rate increases have historically been large and infrequent

The Water Division has historically implemented large and infrequent water rate increases, rather than smaller, more frequent increases. As shown in Figure 1, the last 3 rate increases in 2008, 2010, and 2011 averaged approximately 14 percent. Prior to these 3 rate increases, rates had only been increased twice since 1997.

Such significant rate increases in a short timeframe can potentially cause financial stress on utility customers, particularly those with low and fixed

[2] A rate increase recommendation was provided to the Mayor's Office in 2017 and 2019. The 2017 rate increase recommendation was forwarded to the Public Utilities Committee for consideration, and the 2019 rate increase recommendation was later pulled from consideration by the Water Division due to the start of the pandemic.

incomes. According to the Environmental Protection Agency (EPA),[3] implementing more frequent and moderate rate increases may help avoid "rate shock" and would allow customers to more easily absorb rate increases.

These periodic rate increases would allow the Water Division to maintain compliance with the division's bond covenants, cover increases in operating costs, and provide funding for capital improvements necessary to maintain the division's aging infrastructure.

1.2 Water usage at city facilities has not been billed

The Water Division does not bill the city for water consumption at city-owned buildings and property. As a result, the Water Division is forgoing revenue from city sources and spreading the cost of city water usage across city water customers. According to Water Division personnel, currently only 147 of an estimated 841 city buildings and properties are metered for water use (17.5 percent). The meters located on these city properties are read on a quarterly basis to measure water usage, but is not billed. The estimated water usage for these 147 city buildings and properties for fiscal year 2021 would have generated $738,376 in potential revenue.

The Water Division's water rates are required by bond covenants to produce sufficient revenue to cover all operating costs and to provide for bond payments. Currently the division's rate calculations spread these revenue requirements across all paying utility customers. The Water Division has a potential source to assist in generating revenue that could be used to fund capital improvement projects necessary for maintaining functionality of the water distribution infrastructure.

The Water Division does not believe collection of this potential revenue source is reasonable or feasible based on the increased cost of billing and accounting. According to the Water Division, the city only uses water for purely public purposes and for the public good, and due to this, it cannot bill other city divisions for water consumed on city-owned properties. However, this is inconsistent with how the Water Division interacts with other city departments when services are provided. For example, the Collector of Revenue processes and collects payments for water customers for the Water Division and receives compensation for this service by retaining 4 percent from customer water bills. The Water Division and other city departments/divisions also pay allocated costs to the Comptroller's office on an annual basis for accounting and administrative services received. Additionally, the Streets Department compensates the Water Division for

[3] Environmental Protection Agency, Office of Water, *Setting Small Drinking Water System Rates for a Sustainable Future*, <https://nepis.epa.gov/Exe/ZyPDF.cgi/2000D2NM.PDF?Dockey=2000D2NM.PDF>, accessed September 22, 2022.

services provided to the Streets Department related to refuse services. It is not unreasonable for other city departments to be billed for water consumption since the Water Division is providing a service to these departments.

The city's revenue bond indenture states that all users of water services shall be charged such rates and charges to be fully adequate to meet the requirements of the Waterworks Revenue Fund. In addition, City Charter Article XIII, Section 12, states, "The accounts of all public utilities owned and operated by the city and dependent for the revenues upon the sale of their products or services shall. . . contain proportionate charges for all services performed for such utilities by other departments, as well as proportionate credits for all services rendered." Based on this, the Water Division should be paid for any services provided to other departments, as well as pay all other departments for services received, as is typical for other city enterprise funds.

Conclusion

While the Water Division has formally recommended rate increases on 2 occasions since 2011, the Board of Aldermen has not taken a vote on the topic. Without the additional revenues from increased rates the Water Division is not able to incur additional debt necessary to perform any significant capital improvements needed. The estimated costs of needed improvements have increased significantly over the past 10 years. Ensuring improvements and repairs to the water system are made in a timely manner is in the best interest of the customers of the Water Division and of the system in general. Significant increases in water rates will need to be implemented in order to finance needed improvements. Any supplemental revenue provided by billing city water use to appropriate city departments would help offset any additional revenues needed to be collected via increased rates.

Similar conditions previously reported

Similar conditions were noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Department of Public Utilities*, Report No. 2018-107, issued in October 2018, department officials indicated the previous recommendations for Management Advisory Report (MAR) Finding Number 1.2 had not been implemented and MAR Finding Number 1.1 had been partially implemented; however, we found that the problems identified in MAR Finding Number 1.1 continue to exist.

Recommendations

The Water Division:

1.1 Consider the suggestions of completed rate sufficiency studies and formally document any proposed rate increases suggested to the Mayor and Board of Aldermen. In addition, work with the Mayor and Board of Aldermen to ensure water rates are more evenly increased to allow customers to more easily absorb rate increases and ensure critical infrastructure is updated and maintained.

1.2 Work with city officials to meter water usage or develop alternative water usage estimates to determine the city's water usage and compensate the Water Division for city water use.

Auditee's Response

1.1 The Water Division agrees with the finding. See the division's full written response in the Appendix.

1.2 The Water Division disagrees with the finding. See the division's full written response in the Appendix.

2. Payroll Controls and Procedures

Water Division payroll procedures need improvement. A lack of proper approval of schedule changes with the Department of Personnel has resulted in unpaid overtime for employees, and inadequate supervision of payroll clerks has resulted in holiday week compensation being inconsistently calculated and unnecessary overtime paid.

2.1 Schedule modifications not approved, resulting in unpaid overtime

The Water Division modified the permanent work schedules for approximately 56 Water Division employees without obtaining approval from the city's Department of Personnel as required by city policy. This schedule change required the division to circumvent the city's payroll system controls by moving hours worked in one week to another, resulting in the underpayment of overtime earned. This practice is not in accordance with the city's overtime policy or Fair Labor Standards Act (FLSA) requirements.

The Water Division's modified work schedules require certain employees to work three (3) 12-hour shifts in one week, and four (4) 12-hour shifts the following week, for a total of 84 hours per pay period. Employees' hours worked are either electronically or manually documented on time cards and recorded by the section supervisor on a bi-weekly attendance record submitted to a Water Division payroll clerk for further processing. In weeks in which the employee is required to work 48 hours, supervisors "move" 4 of those hours to the 36-hour work week on the attendance record. This modification of records of hours worked reduces the amount of overtime payable to employees and is a violation of the FLSA, the city's compensation ordinance, and the Department of Personnel Administrative Regulation No. 134, all of which require overtime be calculated on a per workweek basis, and not be averaged or calculated over the course of a pay period.

Based on auditors' inquiries, the city's Department of Personnel directed the Water Division to immediately stop this practice in a September 2021 letter, and further instructed the division to calculate and compensate all impacted employees for the prior 2 years.

We estimated each employee was underpaid 2 hours[4] each pay period resulting in approximately $83,800 annually in underpaid time for the 56 employees affected by this practice. Department personnel indicated changes to the work schedules had been made several years ago to accommodate the shortage of employees in some areas, but they could not provide a more precise date. It is unclear why the division did not obtain the proper approval for the schedule change in question, or whether the Department of Personnel would have approved such a change due to the increased overtime that would have resulted.

2.2 Payroll Supervision

Supervisory review procedures of payroll records need improvement. Our review of payroll transactions identified instances in which hours reported on individual employee timesheets did not agree to hours reported on summarized bi-weekly attendance records and/or departmental timesheets created for processing in the city's payroll system. Additionally, our review identified instances of the inconsistent application of city policy related to paid holiday compensation. The errors identified resulted in some employees being compensated for more time than is required by city policy.

We reviewed a sample of employee attendance records for a pay period involving a holiday and identified multiple employees with inaccurate time recorded. City ordinance[5] states any employees not working on a paid holiday are to be provided with compensatory time equivalent to their regular shift. However, our review determined certain employees were paid overtime in addition to earning compensatory time for the paid holiday. For example, an employee whose scheduled day off fell on the holiday was paid for working 6 additional hours that work week in addition to earning 12 hours of compensatory time for the paid holiday.

The errors in question were isolated to one particular payroll clerk, so the full financial impact of these errors could not be easily estimated. However, this issue would potentially affect 77 employees, or 29 percent, of Water Division personnel. Proper reviews of timesheet information entered into the payroll system are necessary to ensure individual timesheet information is calculated correctly and entered into the department's payroll system accurately.

[4] Each employee should have been paid 36 straight time hours in the short week, plus 40 straight time hours and 8 overtime hours (paid at time and a half this is equivalent to 12 straight time hours) in the long week, for a total of 88 hours. However, each employee was actually paid for 40 straight time hours in the short week, plus 40 straight time hours and 4 overtime hours (paid at time and a half this is equivalent to 6 straight time hours) in the long week, for a total of 86 hours. Therefore, each employee was underpaid for 2 hours per pay period.

[5] City Ordinance No. 71099 states, "Except as otherwise provided in this section, when a City holiday falls on an employee's regularly scheduled day off, the employee shall be entitled to have compensatory time added to his/her balance in an amount proportionate to the number of hours regularly scheduled in a day or shift."

Without thorough reviews of payroll documentation, errors, theft, or misuse of district resources could go undetected.

Recommendations

The Water Division:

2.1 Obtain the proper schedule approvals for all personnel with the Department of Personnel, and work with that department to ensure overtime is being calculated properly for all employees going forward.

2.2 Ensure proper supervisory reviews of employee hours recorded in the payroll system are performed, hours recorded in the payroll system agree to individual employee timesheets, and timesheets are calculated accurately and in compliance with city ordinances.

Auditee's Response

2.1 The Water Division agrees with the finding. See the division's full written response in the Appendix.

2.2 The Water Division agrees with the finding. See the division's full written response in the Appendix.

3. Billing Adjustment Procedures

Controls over non-monetary adjustments posted to the Water Division billing system are insufficient and need improvement. A non-monetary adjustment is a transaction for which an amount owed is adjusted and money is not received. Total non-monetary adjustments posted for flat and metered rate customers' accounts during the fiscal year ended June 30, 2021, totaled approximately $3.5 million. Without sufficient controls in place, non-monetary adjustments can present a significant fraud risk.

Water Division customer service personnel have the ability to post non-monetary adjustments to the accounting system when necessary, such as writing off water billed due to a water leak. According to division management, customer service personnel are required to prepare an adjustment form to support the reason for the adjustment and obtain supervisory approval for each such adjustment. However, the Water Division does not have adequate written formal policies and procedures for preparing and approving non-monetary adjustments, including when an adjustment form is required and for what types of transactions. As a result, the use of adjustment forms to approve adjustments has been inconsistent.

Our review of adjustments made to 12 customer accounts noted an adjustment form had not been prepared for 6 (50 percent) of the adjustments reviewed. Of the 6 remaining customer account adjustments that included an adjustment form, 1 form did not contain supervisory approval.

In addition, the Water Division does not reconcile adjustments performed to customer accounts in the billing system to completed account adjustment

forms, which are prepared outside of the system. Without such a reconciliation there is a risk that unapproved adjustments are being made within the system. Water Division personnel indicated adjustment forms are not always used for certain types of adjustments or are self-explanatory and were sufficiently documented in the computer.

Review and approval of adjustments by an independent person is necessary to ensure adjustments made are proper. Preparing and approving adjustment forms before they are made in the computer system and ensuring posted adjustments are compared to the list of approved adjustments would help ensure non-monetary adjustments are accurate, complete, and valid.

A similar condition was noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Department of Public Utilities*, Report No. 2018-107, issued in October 2018, department officials reported this previous recommendation had been implemented; however, we found that the corrective action was not consistently applied and problems continue to exist.

Recommendation

The Water Division develop formal policies and procedures to perform adjustments on customer accounts. Additionally, the Water Division should ensure all non-monetary adjustments made to the computer system are properly approved and compared to actual changes posted to the computer system, and documentation of all such adjustments should be retained.

Auditee's Response

The Water Division agrees with the finding. See the division's full written response in the Appendix.

4. Construction Deposits

The Water Division has not processed and disbursed construction deposits held in escrow on a timely basis. As of May 28, 2021, the Water Division held construction deposits from more than 110 construction companies totaling approximately $756,000. Some of these deposits date back to 2014.

The Water Division requires customers to pay a deposit for the estimated billable Water Division costs related to any construction project that involves part of the water system. Examples of these projects could include relocating a fire hydrant, moving a water main, or purchasing a water tap. Once the project has been completed, existing procedures require the project manager to notify the Finance section of the project's completion. The Finance section is then supposed to generate the project invoice, apply the deposit to the invoice balance, and bill the customer for any balance due or request a refund be generated for any remaining deposit balance.

Our review of 10 deposits held in escrow as of May 28, 2021, showed 9 deposits had been paid to the Water Division between 2014 and 2017. According to the public works records, 7 of the 9 related projects were completed prior to 2018; however, the deposits for these 7 projects totaling

approximately $45,000 continued to be held by the Water Division. Invoices had not been generated for these projects, deposits had not been applied to the open invoices, and no invoice or refund had been sent to customers.

The Finance section employee responsible for this process resigned in 2019, and the responsibilities were not reassigned timely. However, based on our review of deposits held, this employee did not always prepare invoices and refunds for several years prior to resigning.

Water Division deposits for construction projects held in escrow are restricted funds held until the construction project is complete. Periodic follow up on construction projects with a deposit balance is necessary to ensure holdings are properly disbursed, and any balance remaining is returned to the customer in a timely manner or applied to the customer's invoice for the services rendered.

Recommendation

The Water Division perform a review to identify and expedite any potential refunds being held from previous periods, and establish procedures to ensure construction deposits held in escrow are reviewed periodically, construction projects are invoiced timely, and money held in escrow is properly handled and disbursed timely.

Auditee's Response

The Water Division agrees with the finding. See the division's full written response in the Appendix.

5. Capital Assets

Water Division personnel have not performed a recent, documented, physical inventory of capital assets as required by division policy. Additionally, with the exception of vehicles, the Water Division has not established procedures to ensure assets are tagged, numbered, or otherwise identified as Water Division property. As a result, assets are more susceptible to theft or misuse and asset records may be incomplete and inaccurate. According to the city's audited financial statements for the fiscal year ended June, 30, 2021, the Water Division had capital assets totaling approximately $349 million, with approximately $33 million in equipment and electronics.

The Water Division's policy and procedure for capital assets requires section heads to keep track of capital assets within their sections, perform periodic verifications of their capital assets, and report any changes to the Water Commissioner's office and the Finance section. According to Water Division personnel, with the exception of division vehicle records, which are updated annually for insurance purposes, the division has had difficulties tracking all capital assets and conducting required periodic inventories due to a shortage of employees. Personnel indicated the last comprehensive annual inventory had occurred in 2010 or 2011. Water Division personnel indicated the division had discussed tagging capital assets; however, no formal plan has been developed.

Adequate capital asset records and procedures are necessary to ensure effective internal controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

Recommendation

The Water Division ensure complete and accurate inventory records are maintained and annual documented physical inventories are conducted, and ensure assets are properly tagged for identification in accordance with division policy.

Auditee's Response

The Water Division agrees with the finding. See the division's full written response in the Appendix.

City of St. Louis - Department of Public Utilities
Organization and Statistical Information

The Mayor appoints a director of the Department of Public Utilities to oversee operations. The department's 2 divisions are the Water Division and Communications Division. The City of St. Louis acquired an existing waterworks system and began providing water in 1835. The Water Division's budget included 354 full-time employees as of June 30, 2021. Currently, the Director of Public Utilities and Water Commissioner is Curtis B. Skouby, P.E., who was appointed in April 2008. The Communications Division's budget included 12 full-time employees as of June 30, 2021. Currently, the Communications Commissioner is Donna Brooks-Sanders, who was appointed in September 2005.

Communications Division

The Communications Division enforces the city's cable franchise ordinances, inspects cable installations and plant construction, and maintains a government access television channel.

Water Division

The Water Division is responsible for producing and distributing drinkable water to customers, maintaining distribution lines, and billing customers for services rendered. During the year ended June 30, 2021, operating revenues for the Water Division were $51.5 million. The division has 6 sections including the Commissioner's office and the Finance, Supply and Purifying, Power and Pumping, Distribution, and Customer Service sections. These sections are overseen by the Water Commissioner.

The Commissioner's office enforces city water ordinances related to the operation and maintenance of the city waterworks and the assessment of the water rates. The office provides overall direction and human resources support to the various sections of the division.

The Finance section provides fiscal and budgetary structure and control to the Water Division, prepares financial reports, processes suppliers' invoices, and bills miscellaneous charges.

The Supply and Purifying section chemically treats and filters water in compliance with water quality requirements, and operates and maintains the division's railways, towers, tunnels, basins, reservoirs, and conduits.

The Power and Pumping section operates and maintains pumping station machinery, steam boilers and furnaces, electric generators and motors, the waterworks railway, heating and refrigerating systems, and machine shop equipment. This section also inspects material and shop work and determines the efficiency of pumps, boilers, generators, motors, and all pumping station appliances.

The Distribution section supervises the manufacture and inspection of steel and cast iron pipes, hydrants, valves, meters, and special castings and fittings;

and directs the laying of extensions and repairs to the pipe system. This section also maintains water service to consumers.

The Customer Service section bills for water services used by residential and commercial customers, maintains customer accounts, and investigates damage claims against the division.

TISHAURA O. JONES
MAYOR

City of Saint Louis
DEPARTMENT OF PUBLIC UTILITIES
OFFICE OF THE DIRECTOR
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CURTIS B. SKOUBY, P.E.
DIRECTOR OF PUBLIC UTILITIES

November 8, 2022

Honorable Nicole Galloway, CPA
Missouri State Auditor
Jefferson City, Missouri

We have reviewed the findings from your office's audit of the City of St. Louis Public Utilities. Below you will find our responses to the audit findings.

1.1 The Water Division should consider the suggestions of completed rate sufficiency studies and formally document any proposed rate increases suggested to the Mayor and Board of Aldermen. In addition, work with the Mayor and Board of Aldermen to ensure water rates are more evenly increased to allow customers to more easily absorb rate increases and ensure critical infrastructure is updated and maintained.

Division's Response: The Water Division agrees with this finding. Smaller, more frequent rate increases are more desirable as opposed to what historically has happen. Proposing rate increases will be done in a documented, formal manner.

1.2 The Water Division should work with city officials to meter water usage or develop alternative water usage estimates to determine the city's water usage and compensate the Water Division for city water use.

Division's Response: The Water Division disagrees with this finding. The issue of developing meter water usage or alternative water usage is a City policy which the Water Division does not control. The Water Division will review the situation with city officials to see where we might be able to make changes.

2.1 The Water Division should obtain the proper schedule approvals for all personnel with the Department of Personnel, and work with that department to ensure overtime is being calculated properly for all employees going forward.

Division's Response: The Water Division agrees with this finding. This has been corrected and the employees who were effected have been made whole in their wages.

2.2 The Water Division should ensure proper supervisory reviews of employee hours recorded in the payroll system are performed, hours recorded in the payroll system agree to individual employee timesheets, and timesheets are calculated accurately and in compliance with city ordinances.

Division's Response: The Water Division agrees with this finding. A more thorough review is being performed by all Payroll Specialists at this time. The City will also be implementing a new payroll system which will help prevent this error in the future.

3. The Water Division develop formal policies and procedures to perform adjustments on customer accounts. Additionally, the Water Division should ensure all non-monetary adjustments made to the computer system are properly approved and compared to actual changes posted to the computer system, and documentation of all such adjustments should be retained.

Division's Response: The Water Division agrees with the finding. Although the Water Division already has a formal policies and procedures to perform adjustments on customer accounts, we will work on improving these policies and procedures and strictly enforce them. As workload permits, we will also work with our IT Group to develop an electronic adjustment and approval system to strengthen our internal control and better audit trail.

4. The Water Division perform a review to identify and expedite any potential refunds being held from previous periods, and establish procedures to ensure construction deposits held in escrow are reviewed periodically, construction projects are invoiced timely, and money held in escrow is properly handled and disbursed timely.

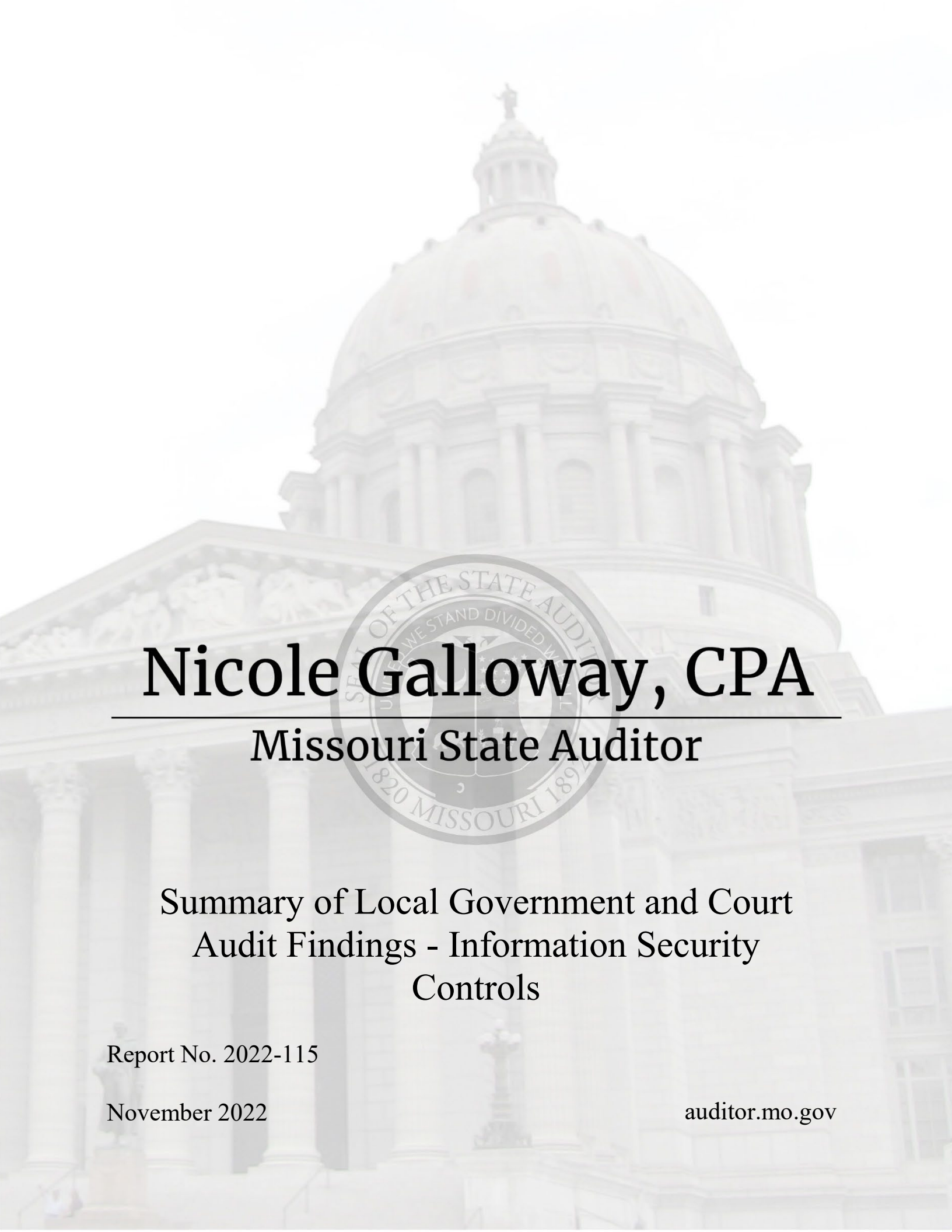
Division's Response: The Water Division agrees with this finding. We will work on improving the communication between our Finance and Distribution sections and conduct a quarterly review of open deposits, process completed work orders timely and apply deposits and/or refunds as appropriate.

5. The Water Division ensure complete and accurate inventory records are maintained and annual documented physical inventories are conducted, and ensure assets are properly tagged for identification in accordance with division policy.

Division's Response: The Water Division agrees with this finding. The Water Division will work towards setting up systems that will allow the department to conduct annual physical inventory and provide a manner in which assets are properly tagged for identification in accordance with division policy.

Sincerely,

Curtis B. Skouby, P.E.
Director of Public Utilities
City of St. Louis



Nicole Galloway, CPA

Missouri State Auditor

Summary of Local Government and Court Audit Findings - Information Security Controls

Report No. 2022-115

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Summary of Local Government and Court Audit Findings - Information Security Controls

User Access Management	Access to certain systems is not adequately restricted. The user access of former employees is not disabled timely.
User Authentication	Passwords are not required to be changed on a periodic basis. User accounts and passwords for accessing computers and various systems are shared by users. A password is not always required to logon and authenticate access to a computer. Passwords are not required to contain a minimum number of characters.
Security Controls	Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts. Antivirus protection software to detect and eradicate malicious code has not been installed on computer systems.
Backup and Recovery	Data in various systems is not periodically backed up. Data backups are not stored at a secure off-site location. Periodic testing of backup data is not performed. Management has not developed a plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other extraordinary situation.

Because of the nature of this report, no rating is provided.

Summary of Local Government and Court Audit Findings
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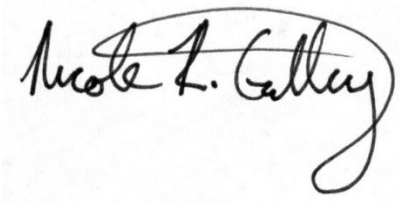
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

This report was compiled using local government and court audit reports issued by my office between July 2021 and June 2022 (report numbers 2021-037 through 2021-134 and 2022-001 through 2022-037). The objective of this report was to summarize recent information security control issues and recommendations.

The recommendations address a variety of topics including user access management, user authentication, security controls, and backup and recovery. The Appendix lists the 16 reports with findings covering these topics.



Nicole R. Galloway, CPA
State Auditor

Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

1. User Access Management

1.1 Access rights and privileges	Access to certain systems is not adequately restricted. Access rights and privileges are used to determine what a user can do after being allowed into a system, such as read or write to a certain file. System access is typically restricted based on user needs and job responsibilities. Excessive system access can result in users having opportunities to perform unintended or undesired actions that are not aligned with their responsibilities. Potential consequences include unauthorized access or changes to sensitive records, or a failure to segregate duties. In addition, periodic evaluations of system access against assigned responsibilities, and/or independent reviews of changes made to records, are not performed. Without adequate user access restrictions, there is reduced assurance that duties are properly segregated, and increased risk of improper activity occurring.
Recommendation	Ensure user access rights are limited to only what is necessary to perform job duties and responsibilities.
Report Source	2021-073 (Marshall Public Schools) 2021-087 (Sixth Judicial Circuit Platte County) 2022-009 (Ralls County)
1.2 Terminated employees	The user access of former employees is not disabled timely. Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair operations or assets. The failure to timely remove access for terminated employees increases the risk of unauthorized access and may compromise the confidentiality and integrity of data.
Recommendation	Ensure user access is promptly deleted following termination of employment.
Report Source	2021-073 Marshall Public Schools

2. User Authentication

2.1 Passwords not changed	Passwords are not required to be changed on a periodic basis. As a result, there is less assurance passwords are effectively limiting access to computer systems and data files to only those individuals who need access to perform

their job responsibilities. Changing passwords periodically helps to reduce the risk of unauthorized access to and use of systems and data.

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Report Source

2021-038 (Henry County)
2021-042 (Dade County)
2021-069 (Oregon County)
2021-086 (Schuyler County)
2021-107 (Sullivan County)
2021-109 (Wayne County)
2021-110 (Harrison County)
2021-120 (Lawrence County)
2022-020 (City of Cross Timbers)
2022-030 (Worth County)
2022-035 (Reynolds County Collector and Property Tax System)

2.2 Sharing passwords

User accounts and passwords for accessing computers and various systems are shared by users. The security of a password system is dependent upon keeping passwords confidential. By allowing users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system activity could occur.

Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure unique user accounts and passwords are required to access computers and data. In addition, ensure users understand the importance of maintaining the confidentiality of passwords.

Report Source

2021-069 (Oregon County)
2021-086 (Schuyler County)
2021-109 (Wayne County)
2021-120 (Lawrence County)
2022-035 (Reynolds County Collector and Property Tax System)

2.3 Password not required

A password is not required to logon and authenticate access to a computer.

Without requiring passwords to access a computer or system, there is no assurance the data or system is protected from unauthorized access and use.

Recommendation Ensure passwords are required to authenticate access to computer systems and data.

Report Source 2022-030 (Worth County)

2.4 Password complexity

Passwords are not required to contain a minimum number of characters. Strong passwords are often the first line of defense into a computer or system. As a result, establishing an appropriate minimum character length makes it more difficult for passwords to easily be guessed or identified using password-cracking mechanisms.

Without enforcing password complexity by requiring a minimum number of characters, there is an increased risk that passwords can be more easily guessed, allowing unauthorized access to data and systems.

Recommendation Ensure passwords contain a minimum number of characters so they cannot be easily guessed.

Report Source
2021-038 (Henry County)
2021-042 (Dade County)
2021-086 (Schuyler County)
2021-120 (Lawrence County)
2022-020 (City of Cross Timbers)

3. Security Controls

3.1 Inactivity control

Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. Having users log off computers when unattended and implementing an inactivity control to lock a computer or terminate a user session after a certain period of inactivity will help reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files.

Without an inactivity control, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation Ensure an inactivity control is implemented to lock a computer or system after a certain period of inactivity.

Report Source
2021-038 (Henry County)
2021-051 (Macon County)
2021-107 (Sullivan County)

3.2 Unsuccessful logon attempts	Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts. Logon attempt controls lock the capability to access a computer or system after a specified number of consecutive unsuccessful logon attempts, and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer or system by guessing passwords. Without effective controls to limit the number of consecutive unsuccessful logon attempts, there is less assurance sensitive data is effectively protected from unauthorized access.
Recommendation	Ensure a security control is implemented to lock access to a computer or system after multiple unsuccessful logon attempts.
Report Source	2021-038 (Henry County) 2021-042 (Dade County) 2021-051 (Macon County) 2021-107 (Sullivan County) 2022-030 (Worth County) 2022-035 (Reynolds County Collector and Property Tax System)
3.3 Antivirus protection	Antivirus protection software to detect and eradicate malicious code has not been installed on computer systems. Without adequate antivirus protection, there is an increased risk that computers will be infected and that unauthorized processes will have an adverse impact on the confidentiality, integrity, or availability of a system.
Recommendation	Ensure computers and systems are adequately protected from computer viruses.
Report Source	2022-020 (City of Cross Timbers)

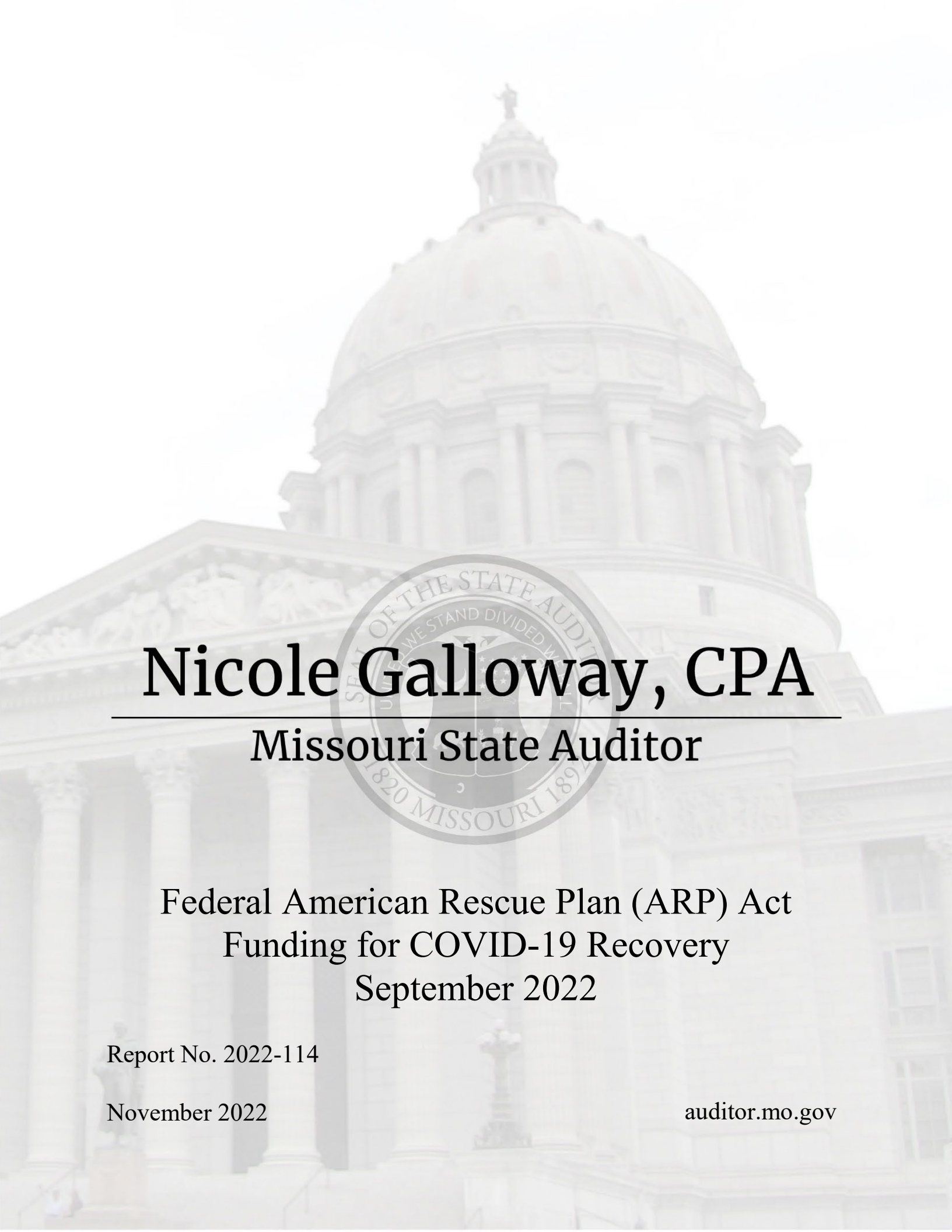
4. Backup and Recovery

4.1 Data backup	Data in various systems is not periodically backed up. Preparation of backup data, preferably on a daily or at least weekly basis, provides reasonable assurance data could be recovered if necessary. Without regular data backups, there is an increased risk critical data will not be available for recovery should a disruptive event occur.
Recommendation	Ensure data is regularly backed up.

Report Source	2021-069 (Oregon County) 2021-107 (Sullivan County) 2022-020 (City of Cross Timbers)
4.2 Off-site storage	Data backups are not stored at a secure off-site location. Some data backups are performed; however, the backup files are stored at the same location as the original data leaving the files susceptible to the same damage as that data. Without storing backup data at a secure off-site location, critical data may not be available for restoring systems following a disaster or other disruptive incident.
Recommendation	Ensure backup data is stored in a secure off-site location.
Report Source	2021-107 (Sullivan County) 2022-020 (City of Cross Timbers)
4.3 Periodic testing	Periodic testing of backup data is not performed. Such testing is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered. Without testing the full backup process, management cannot be assured the entire system can be restored when necessary.
Recommendation	Ensure backup data is tested on a regular, predefined basis.
Report Source	2022-017 (Clay County)
4.4 Disaster recovery plan	Management has not developed a plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other extraordinary situation. A formal, written disaster recovery plan is needed to guide an organization through computer system and overall operation recovery following a disaster or other extraordinary event. Periodic evaluation, testing and updating of the plan helps ensure the recovery process will be effective if the plan has to be implemented.
Recommendation	Develop a formal disaster recovery plan and periodically test and evaluate the plan.
Report Source	2022-017 (Clay County)

Summary of Local Government and Court Audit Findings
Information Security Controls
Appendix - Audit Reports

Report Number	Title	Publication Date
2021-038	Henry County	July 2021
2021-042	Dade County	July 2021
2021-051	Macon County	August 2021
2021-069	Oregon County	September 2021
2021-073	Marshall Public Schools	September 2021
2021-086	Schuyler County	October 2021
2021-087	Sixth Judicial Circuit Platte County	October 2021
2021-107	Sullivan County	November 2021
2021-109	Wayne County	November 2021
2021-110	Harrison County	November 2021
2021-120	Lawrence County	December 2021
2022-009	Ralls County	February 2022
2022-017	Clay County	March 2022
2022-020	City of Cross Timbers	March 2022
2022-030	Worth County	June 2022
2022-035	Reynolds County Collector and Property Tax System	June 2022



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery September 2022

Report No. 2022-114

November 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
September 2022
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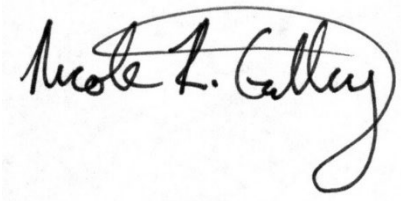
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of September 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In September, the state spent $287.3 million from federal ARP Act assistance (Appendix A). Through the end of September, the state has received $4.88 billion and spent $2.08 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of September 30, 2022, approximately $11.01 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19 services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule took effect April 1, 2022; however, recipients could take advantage of the final rule's flexibilities and simplifications before the effective date.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations

[2] The time period recipients can spend this funding.

involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In September, the state spent $287.3 million from federal ARP Act assistance (Appendix A). Through the end of September, the state has received $4.88 billion and spent $2.08 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
September 1, 2022, through September 30, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 729,286	0	0	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	1,545,634,136	0	0	0	0	0	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	243,143,143	0	20,844	0	0	8,960	243,113,339
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	539,262,992	125	88,572	0	0	48,114	539,126,431
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	280,132,598	0	331	0	0	195	280,132,072
Coronavirus State Government Fiscal Recovery - Broadband Fund	34,339,703	0	116,730	0	0	7,519	34,215,454
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	0	0	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	19,422	36,965,342	36,931,073	0	0	12,795	40,896
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	150,223,337	36,440	12,320,403	0	0	0	137,939,374
Office of Administration Federal Stimulus 2021 Fund	1,036,453	0	4,334	0	0	2,820	1,029,299
Secretary of State Federal Stimulus 2021 Fund	324,305	44,003	350,378	0	0	0	17,930
Department of Natural Resources Federal Stimulus 2021 Fund	4,237	859,637	702,123	0	0	0	161,751
Department of Economic Development Federal Stimulus 2021 Fund	1,105	0	0	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	0	31,100	31,100	0	0	0	0
Department of Mental Health Federal Stimulus 2021 Fund	105,087	198,763	698,508	0	500,000	12,666	92,676
Department of Social Services Federal Stimulus 2021 Fund	3,444,482	60,545,483	59,509,803	0	0	0	4,480,162
Department of Health and Senior Services Federal Stimulus 2021 Fund	1,532,424	650,000	962,733	0	0	16,439	1,203,252
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(231,096)	218,409	44,887	0	0	0	(57,574)
FMAP Enhancement Expansion Fund [2]	0	175,522,258	175,522,258	0	0	0	0
Total all Funds	$ 2,810,866,740	275,071,560	287,304,077	0	500,000	109,508	2,799,024,715

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through September 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	450,233,224	449,503,938	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	1,139,661,995	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	43,017	0	243,171,249	14,893	243,113,339
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	125	42,467,556	0	581,784,563	190,701	539,126,431
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	429	0	280,132,748	247	280,132,072
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	345,332	0	34,573,435	12,649	34,215,454
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	0	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	426,865,241	426,792,121	0	0	32,224	40,896
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,169,274	95,229,900	0	0	0	137,939,374
Office of Administration Federal Stimulus 2021 Fund	1,538,624	503,667	0	0	5,658	1,029,299
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	2,425,845	2,407,915	0	0	0	17,930
Department of Natural Resources Federal Stimulus 2021 Fund	2,705,944	2,544,193	0	0	0	161,751
Housing Assistance Federal Stimulus 2021 Fund	147,783,504	147,783,504	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	125,635	124,530	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	93,288	93,288	0	0	0	0
Department of Mental Health Federal Stimulus 2021 Fund	1,462,318	1,832,058	0	500,000	37,584	92,676
Department of Social Services Federal Stimulus 2021 Fund	81,619,954	77,139,792	0	0	0	4,480,162
Department of Health and Senior Services Federal Stimulus 2021 Fund	42,404,665	41,118,335	0	0	83,078	1,203,252
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	670,679	728,253	0	0	0	(57,574)
FMAP Enhancement Expansion Fund [3]	519,123,203	519,123,203	0	0	0	0
Total all Funds	$ 4,877,229,571	2,078,327,822	0	1,140,161,995	1,140,039,029	2,799,024,715

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND						
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	$ 250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
CORONAVIRUS CAPITAL PROJECTS FUND						
OA - for the Department of Economic Development (DED) - broadband infrastructure	196,737,544	0	196,737,544	0	0	0
Total Coronavirus Capital Projects Fund	196,737,544	0	196,737,544			
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS 2021 FUND						
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention				89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations				118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas				14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers				2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs				63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.				67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs				18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees				10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices				7,500,000	0	7,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship				3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs				6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations				8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend				7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma				13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management				9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications				6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri				500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	0	3,706,223	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council				365,000	0	365,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	516,984	0	516,984			
Total DESE Federal Stimulus 2021 Fund	4,364,165	0	4,364,165	448,241,317	0	448,241,317

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE FEDERAL EMERGENCY RELIEF 2021 FUND						
Distributions to free public schools under the ARP Act - expense and equipment				1,762,124,659	333,956,271	1,428,168,388
Distributions to the free public schools under the ARP Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	1,762,124,659	87,259,023	1,674,865,636			
Distributions to the free public schools under the ARP Act - administration of the program	13,125,000	0	13,125,000			
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	2,105,155	66,536,713	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	1,863,494	18,136,506	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the ARP Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	6,353	3,197,725	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the ARP Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451	9,618,451	0	9,618,451
Special Education Program	46,541,208	1,164,193	45,377,015	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	79,873	3,173,395	3,253,268	0	3,253,268
Education under the ARP Act - personal service	725,841	67,879	657,962			
Education under the ARP Act - expense and equipment	1,224,000	0	1,224,000			
Missouri Postsecondary Advising Program	9,075,000	8,550	9,066,450			
Data system upgrades	640,626	0	640,626			
Teacher recruitment and retention grant program	19,957,126	0	19,957,126			
Missouri Mathematics Mastery Program	10,326,250	0	10,326,250			
Mental health support initiatives	19,100,000	0	19,100,000			
Assessment system redesign	12,958,885	0	12,958,885			
Missouri Read, Lead, Exceed Program	26,991,925	0	26,991,925			
Afterschool programs	20,000,000	205,272	19,794,728			
Research and analysis	2,167,000	0	2,167,000			
Administration	7,662,817	76,057	7,586,760			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
For a one-time grant not more than $1,500 to the parent, parents or guardians of each eligible kindergarten through grade 12 age child to support qualifying educational enrichment activities; these funds may be administered by a third-party vendor, which must create a digital account for each recipient that allows for reimbursement and for direct payment for qualified expenses; the DESE shall establish criteria for qualifying expenses, which shall include but not be limited to: tutoring, extended school day educational programs, academic and arts-related day or summer camps, and educational, learning, study skills services, or services offered by local education agencies; grant awards shall be calculated in two tranches; eligible first tranche applicants shall include those applicants with incomes below 185 percent of the federal poverty level; first tranche awards shall be the lesser of $1,500 or the quotient of the total appropriation divided by the eligible number of applicants; any amount of appropriation remaining after the first tranche distribution shall constitute the second tranche distribution; the second tranche distribution shall be equally divided among all remaining eligible applicants who did not receive a first tranche award; the DESE shall establish metrics to determine usage and success of program	25,000,000	0	25,000,000			
Total DESE Federal Emergency Relief 2021 Fund	2,082,338,002	92,835,849	1,989,502,153	1,913,383,532	333,956,271	1,579,427,261
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND						
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the ARP Act of 2021	2,207,000	0	2,207,000	500,000	0	500,000
Transit Program - assistance to transit providers to continue responding to the ongoing COVID-19 pandemic, including for costs to assist with operations, including payroll and personal protective equipment expenses, including support to rural transit agencies and transit service for the elderly and individuals with disabilities, pursuant to the provisions of the ARP Act of 2021	12,903,690	0	12,903,690			
Total MoDOT Federal Stimulus 2021 Fund	15,110,690	0	15,110,690	500,000	0	500,000

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment				10,511,801	0	10,511,801
DHSS - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, Brain Injury Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, including payments to providers for value-based payment initiatives. Provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose. This language does not create any entitlements not established by statute - expense and equipment	19,604,343	5,717,039	13,887,304			
DHSS - Division of Community and Public Health - Brain Injury Waiver				11,527	0	11,527
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care				3,170,849	0	3,170,849

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care, including payments to providers for value-based payment initiatives	14,797,932	719,034	14,078,898			
DHSS - Division of Senior and Disability Services - Medicaid Home and Community-Based Services Program - expense and equipment	1,784,417	0	1,784,417			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Bureau of Special Health Care Needs information technology	235,000	0	235,000			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Reassessment Training Program	62,500	0	62,500			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Prescribed Pediatric Extended Care Program Pilot	272,247	0	272,247			
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				58,355,322	58,234,537	120,785
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - rate standardization and provider rate increases	96,689,068	30,247,986	66,441,082			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment IT infrastructure	9,904,016	306,265	9,597,751			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment administration costs	3,946,163	0	3,946,163			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Health Risk Screening Tool	150,000	5,040	144,960			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Risk Mitigation	14,815	0	14,815			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Enhanced Quality Services/Base Provider Review	11,690,000	0	11,690,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Medication Administration Certification	200,000	0	200,000			
Total HCBS FMAP Enhancement Fund	159,350,501	36,995,364	122,355,137	72,049,499	58,234,537	13,814,962

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND						
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - personal service	58,025	8,667	49,358			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	1,250,000	0	1,250,000	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	250,000	0	250,000	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	1,558,025	8,667	1,549,358	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND						
Missouri State Council on the Arts - expense and equipment				900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund				900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND						
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	902,021	2,438,315	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	902,021	2,438,315	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND						
Low-Income Weatherization Assistance Program payments	10,384,342	2,065,435	8,318,907	10,384,342	478,758	9,905,584
Rock Island State Park - expense and equipment	158,622	0	158,622			
Total DNR Federal Stimulus 2021 Fund	10,542,964	2,065,435	8,477,529	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program				324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund				324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND						
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]				142,000,000	124,442,402	17,557,598
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	216,000,000	9,514,168	206,485,832			
Total Housing Assistance Federal Stimulus 2021 Fund	216,000,000	9,514,168	206,485,832	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND						
Business and Community Services Division - Missouri Community Service Commission - personal service	61,190	0	61,190			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	3,007,000	23,224	2,983,776	323,100	101,306	221,794
Division of Tourism - coordination of advertising of at least $70,000 for the Missouri State Fair - expense and equipment	3,000,000	0	3,000,000			
Business and Community Services Division - personal service	54,587	0	54,587			
Business and Community Services Division - expense and equipment	948,259	0	948,259			
State Small Business Credit Initiative	94,855,803	0	94,855,803			
Total DED Federal Stimulus 2021 Fund	101,926,839	23,224	101,903,615	323,100	101,306	221,794

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND						
Division of Employment Security - personal service	3,879,477	0	3,879,477	707,500	0	707,500
Division of Employment Security - expense and equipment	5,449,216	93,288	5,355,928	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	668,107	0	668,107	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,872,792	0	1,872,792	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	11,869,592	93,288	11,776,304	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND						
Division of Behavioral Health - treatment of alcohol and drug abuse	12,507,365	0	12,507,365	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	7,312,877	17,500	7,295,377	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	620,298	0	620,298	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	163,441	124,758	38,683	490,324	154,135	336,189
Division of Behavioral Health - adult community programs - mobile forensic team - personal service	247,123	64,230	182,893			
Division of Behavioral Health - adult community programs - 988 cooperative grant - personal service	21,220	5,305	15,915			
Division of Behavioral Health - adult community programs - 988 cooperative grant - expense and equipment	932,092	0	932,092			
Division of Behavioral Health - prevention and education services	3,198,535	0	3,198,535	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	573,198	0	573,198	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	882,000	194,355	687,645	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	315,000	0	315,000	78,750	0	78,750
Division of Behavioral Health - State Operated Community Waivers	3,400,000	416,298	2,983,702			
Total DMH Federal Stimulus 2021 Fund	30,173,149	822,446	29,350,703	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND						
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	67,669,723	25,789,354	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need				14,530,873	0	14,530,873
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - family violence prevention	2,160,361	43,352	2,117,009	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	127,139	6,021,501	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault				2,940,803	0	2,940,803
Family Support Division - Victims of Crime Act Unit - for grants to not-for-profit organizations for services and programs to assist victims of sexual assault	2,940,803	42,741	2,898,062			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Division - specialized investigation skills training	650,607	1,805	648,802	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	767	278,066	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment				6,249,049	0	6,249,049
Family Support Division - implementation of the redetermination process for MO HealthNet eligibility after the COVID-19 federal public health emergency ends - expense and equipment	6,249,049	0	6,249,049			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000	900,000	0	900,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	6,100,000	0	6,100,000			
Total DSS Federal Stimulus 2021 Fund	129,504,233	67,885,527	61,618,706	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND						
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	173,056	9,646	163,410	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	10,618,623	173,971,144	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging				26,234,737	150,135	26,084,602
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging	26,234,737	582,462	25,652,275			
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service				125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment				11,261,324	29,900	11,231,424
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations				39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	61,056	126,424	187,480	0	187,480
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - personal service	242,682	0	242,682			
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - expense and equipment	45,000,000	0	45,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - personal service	56,461	0	56,461			
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - expense and equipment	8,480,059	0	8,480,059			
Division of Community and Public Health - Epidemiology Laboratory Capacity - Advanced Molecular Detection - Public Health Lab Preparedness - expense and equipment	4,634,965	0	4,634,965			
Division of Community and Public Health - Public Health Workforce Development - personal service	216,054	25,463	190,591			
Division of Community and Public Health - Public Health Workforce Development - expense and equipment	37,983,085	0	37,983,085			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - personal service	104,111	0	104,111			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - expense and equipment	1,615,681	0	1,615,681			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - personal service	90,636	0	90,636			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - expense and equipment	34,376,176	0	34,376,176			
Division of Community and Public Health - Small Rural Hospital Improvement Program - expense and equipment	8,681,434	0	8,681,434			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - personal service	302,463	3,383	299,080			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - expense and equipment	7,502,916	0	7,502,916			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - personal service	521,813	378	521,435			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - expense and equipment	3,685,803	911	3,684,892			
Division of Community and Public Health - travel-related public health initiatives - expense and equipment	498,750	0	498,750			
Division of Senior and Disability Services - program operations and support - expense and equipment	786,098	0	786,098			
Division of Senior and Disability Services - special health care needs programs - expense and equipment	86,400	0	86,400			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	1,443,707	17,725	1,425,982			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	101,430	16,732	84,698			
OA - Information Technology Service Division - for DHSS - expense and equipment	48,233	0	48,233	13,058	4,000	9,058
Total DHSS Federal Stimulus 2021 Fund	367,643,997	11,336,379	356,307,618	222,614,962	29,781,955	192,833,007

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS 2021 FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	10,800,000	0	10,800,000			
Total DPS Federal Stimulus 2021 Fund	10,800,000	0	10,800,000			
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND						
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service				129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment				27,818	0	27,818
DNR - water infrastructure grants and lead service-line inventories - personal service	516,920	42,688	474,232			
DNR - water infrastructure grants and lead service-line inventories - expense and equipment	411,203,154	78	411,203,076			
DNR - state park and historic site water and wastewater improvements - expense and equipment	40,900,200	0	40,900,200			
DNR - Missouri Hydrology Information Center - personal service	793,938	0	793,938			
DNR - Missouri Hydrology Information Center - expense and equipment	9,661,564	0	9,661,564			
DNR - Republic - wastewater improvements and projects	25,000,000	0	25,000,000			
DNR - St. Charles County - storm water mitigation and remediation	2,500,000	0	2,500,000			
DNR - Warrenton - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,159,753	0	3,159,753			
DNR - Eureka - planning, design, maintenance or construction of a flood wall	4,000,000	0	4,000,000			
DNR - Clarksville - planning, design, maintenance or construction of a flood wall	2,000,000	0	2,000,000			
DNR - Dellwood - constructing bio-stabilization and high rock lining	1,500,000	0	1,500,000			
DNR - Lee's Summit - upgrades and maintenance to sewer systems	10,500,000	0	10,500,000			
DNR - City of Ozark - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,250,000	0	3,250,000			
DNR - Brush Creek - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	2,875,000	0	2,875,000			
DNR - St. Genevieve - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,250,000	0	1,250,000			
DNR - De Soto - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,000,000	0	1,000,000			
DNR - Union - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	900,000	0	900,000			
DNR - Chesterfield - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Carthage - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Joplin - water infrastructure projects	5,000,000	0	5,000,000			
DNR - Rolla - water infrastructure projects	2,000,000	0	2,000,000			
MoDOT - investments in waste water improvements, including costs related to the connection of statewide facilities to municipal sewer systems	8,505,000	0	8,505,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Missouri Department of Agriculture (MDA) - for stormwater projects at the Missouri State fairgrounds - expense and equipment	3,211,602	0	3,211,602			
MDA - for a covered arena at the Missouri State fairgrounds - expense and equipment	29,391,000	0	29,391,000			
Department of Conservation (MDC) - levee setback and road relocation at Columbia Bottom Conservation Area	15,000,000	0	15,000,000			
DPS - planning, design, construction, and capital improvements to replace water and sanitation lines, connections to municipal wastewater treatment facilities, and establishing water and wastewater service	5,312,270	0	5,312,270			
Department of Corrections (DOC) - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems, and storm water systems at facilities statewide	14,105,101	0	14,105,101			
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	607,535,502	42,766	607,492,736	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND						
DPS - State Emergency Management Agency - expenses of any state agency responding to COVID-19	69,365,337	1,078,320	68,287,017	40,000,000	271,884	39,728,116
DPS - compiling, standardizing, and maintaining Geographic Information System (GIS) data in support of the statewide implementation of Next Generation 911 (NG911) and enhancements - GIS activities	8,000,000	0	8,000,000			
DPS - compiling, standardizing, and maintaining GIS data in support of the statewide implementation of NG911 and enhancements - NG911 implementation	10,000,000	0	10,000,000			
DPS - sub-system addition to the Missouri Statewide Interoperability Network, increasing user capacity and portable radio communication coverage throughout Jefferson City, and extending into Cole and Callaway Counties	4,000,000	0	4,000,000			
DPS - planning, design, construction, and equipping of a crime laboratory as part of a multi-agency laboratory campus including building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	104,662,200	0	104,662,200			
DPS - crime labs sexual assault kit testing	1,125,000	0	1,125,000			
DPS - grants to emergency medical services providers	10,000,000	0	10,000,000			
DPS - grants to public safety officers	10,000,000	0	10,000,000			
DPS - grants to fire protection entities	10,000,000	0	10,000,000			
DMH - Critical Healthcare Staffing				60,000,000	40,876,529	19,123,471
DMH - design, renovation, construction, and improvements to become compliant with Americans with Disabilities Act standards in cottages and group homes	6,987,195	0	6,987,195			
DMH - design, renovation, construction, and improvements of the Fulton State Hospital Biggs Building	15,999,999	0	15,999,999			
DMH - program operations and support	600,000	43,875	556,125			
DMH - adult community programs	1,081,500	0	1,081,500			
DMH - grants to federally qualified health centers, certified community behavioral health organizations, and community mental health centers	148,713,118	0	148,713,118			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DMH - Johnson County Recovery Lighthouse - repair and renovation of an organization that provides transitional living and supportive housing for individuals in recovery from alcohol and drugs	607,524	0	607,524			
DMH - People's Health Center - grants to a federally qualified health center	500,000	0	500,000			
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants				10,000,000	0	10,000,000
DSS - providers of Medicaid services in rural counties for the purchase of necessary equipment and trainings for the purpose of increasing access to telehealth services for MO HealthNet participants	8,500,000	0	8,500,000			
DSS - design, bidding, and construction of a new youth treatment facility to provide day treatment services for youth	5,953,333	0	5,953,333			
DSS - grants to local county law enforcement and local county prosecutors in counties with a high percentage of alleged sexual crimes against children	1,000,000	0	1,000,000			
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service				343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment				208,191	0	208,191
DED - administration of programs appropriated in House Bill 3020 - personal service	2,204,313	160,327	2,043,986			
DED - administration of programs appropriated in House Bill 3020 - expense and equipment	319,640	8,998	310,642			
DED - broadband cellular towers, with priority to underserved and unserved locations	20,000,000	0	20,000,000			
DED - community development and revitalization	100,000,000	0	100,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects under one thousand (1,000) contiguous acres in size	25,000,000	0	25,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects one thousand (1,000) or more contiguous acres in size	50,000,000	0	50,000,000			
DED - Small Business Grant Program	10,000,000	0	10,000,000			
DED - non-profit grant program	7,500,000	0	7,500,000			
DED - workforce development	30,000,000	0	30,000,000			
DED - state tourism marketing	5,000,000	0	5,000,000			
DED - local tourism development	30,000,000	0	30,000,000			
DED - grants to entertainment venues	5,000,000	0	5,000,000			
Department of Higher Education and Workforce Development (DHEWD) - MO Excels for Non-Profits - distributions to private institutions of higher education for MoExcels Workforce Development Initiatives recommended by the Coordinating Board for Higher Education	10,000,000	0	10,000,000			
DHEWD - planning and implementing technology updates for Missouri's job centers providing statewide services to citizens and employers and to provide adaptive technology to service citizens with disabilities and allow for improved virtual delivery of services - expense and equipment	500,000	0	500,000			
DHEWD - East Central College Rolla Campus Health Sciences Academy - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	6,500,000	0	6,500,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Jefferson College Arnold Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,821,265	0	1,821,265			
DHEWD - Metropolitan Community College Blue River Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,000,000	0	10,000,000			
DHEWD - Mineral Area College Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - Ozarks Technical College Airframe/Power Plant Maintenance Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - St. Charles Community College Workforce Technical Innovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	18,000,000	0	18,000,000			
DHEWD - St. Louis Community College Florissant Valley Campus Health Sciences Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - State Fair Community College Advanced Agriculture & Transportation Technology - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - State Technical Supply Chain Workforce Education - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - University of Central Missouri Humphreys Building Renovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	19,900,000	0	19,900,000			
DHEWD - Missouri State University Center for Transformational Education for Life, Physical, and Health Sciences - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	30,000,000	0	30,000,000			
DHEWD - Lincoln University Health Sciences & Crisis Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - Missouri Southern State University Health Sciences & Tech Innovation Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,000,000	0	15,000,000			
DHEWD - Missouri Western State University and North Central Missouri College collaborative efforts for the Convergent Technology Alliance Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Harris-Stowe State University STEM Academic Building - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,500,000	0	15,500,000			
DHEWD - University of Missouri - Columbia NextGen Precision Health - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	104,500,000	0	104,500,000			
DHEWD - Missouri State University - West Plans - for completion and operational costs of an autism center	7,500,000	0	7,500,000			
DHEWD - University of Missouri Columbia Thompson Center for Autism Research - for construction and sitework of a center for autism and neurodevelopmental disorders that provides clinical services, research, and training	31,500,000	0	31,500,000			
OA - Division of Facilities Management, Design and Construction - completing HVAC projects for various state department facilities - expense and equipment	20,000,000	0	20,000,000			
OA - Information Technology Services Division - planning and implementing technology updates for the Department of Commerce and Insurance's (DCI's) e-Licensing system - expense and equipment	21,000,000	0	21,000,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - personal service	888,000	0	888,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - expense and equipment	501,000	0	501,000			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - personal service	541,044	0	541,044			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - expense and equipment	56,144	0	56,144			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - personal service	870,000	0	870,000			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - expense and equipment	36,576	0	36,576			
DHSS - reimbursements to Residential Care Facilities and Assisted Living Facilities for expenses due to the impact of COVID-19	10,000,000	0	10,000,000			
DHSS - aid to local public health agencies	2,300,000	0	2,300,000			
DHSS - Mississippi County Hospital - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	500,000	0	500,000			
DHSS - Phelps Health - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	4,000,000	0	4,000,000			
DHSS - Jordan Valley Lebanon School District - early childcare fusion between a Federally Qualified Health Center and a school district	5,000,000	0	5,000,000			
DHSS - Texas County Hospital Surgical Center - completion of a surgical center	1,000,000	0	1,000,000			
DHSS - Golden Valley Memorial Hospital - capital improvement projects	1,000,000	0	1,000,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Trust Fund Board - pay for outcomes program through the Children's Trust Fund designed to enhance the effectiveness of evidence-based home visiting programs serving high-risk families	500,000	0	500,000			
MDA - competitive grants to innovative projects that promote agriculture in urban/suburban communities	50,000	0	50,000			
DNR - testing, filtration, and remediation of lead in drinking water sources within buildings housing early childhood, elementary, and secondary education programs which receive state funding	27,000,000	0	27,000,000			
MoDOT - grants to port authorities	25,000,000	0	25,000,000			
MoDOT - New Madrid Port Authority - grants to a port authority	5,000,000	0	5,000,000			
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	1,178,083,188	1,291,520	1,176,791,668	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND						
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	24,000,000	0	24,000,000	12,000,000	0	12,000,000
DSS - modernizing the Missouri Automated Child Support System - personal service	2,250,000	331	2,249,669			
DSS - modernizing the Missouri Automated Child Support System - expense and equipment	25,000,000	0	25,000,000			
DSS - development of a case management system	7,000,000	0	7,000,000			
DSS - St. Louis Family Forward Campus - establishment of a campus providing training and research on trauma informed services as well as expending access to services to children and families who are victims of severe trauma	1,200,000	0	1,200,000			
DSS - Columbia Voluntary Action Center - planning, design, maintenance, or construction of a nonprofit social services agency that assists residents who are experiencing hardships by providing resources for basic and emergency needs in aide to overcome hardships and maintain self-sufficiency	6,000,000	0	6,000,000			
DSS - Urban League of Metropolitan St. Louis - repair and renovations of a workforce development site	2,500,000	0	2,500,000			
DSS - Covering House - renovating a facility gifted to a nonprofit agency that provides therapeutic recovery services to survivors of child sex trafficking	4,100,000	0	4,100,000			
DSS - Mattie Rhodes Center - nonprofit community development organization dedicated to individual and family well-being through social services, behavioral health counseling and the arts	500,000	0	500,000			
DSS - St. Patrick Center - for a non-profit organization to acquire a building that will provide housing units to a center that works to end homelessness	890,000	0	890,000			
DSS - Emmanuel Youth Center - construction of a new building for a family and child development center that provides early childcare services, before and after school programs that provide youth assistance, education and resources	1,000,000	0	1,000,000			
DSS - Ferguson Homeless Shelter - for a nonprofit organization that provides summer food programs, food pantry and safe houses for men and women who are victims of abuse	300,000	0	300,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DSS - Boys and Girls Club Poplar Bluff - for a nonprofit organization serving youth for over twenty years that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience, including after school and summer programs that assures success	2,000,000	0	2,000,000			
DSS - Boys and Girls Club Kansas City - for a nonprofit organization that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience that assures success	200,000	0	200,000			
DSS - Christian County Youth Facility - capital improvement projects at a youth facility	500,000	0	500,000			
DESE - distributions to providers of vocational education programs	20,000,000	0	20,000,000			
DESE - Northland Career Technical Center - construction of a new building to provide advanced workforce development for a school district	30,000,000	0	30,000,000			
DESE - East Prairie School - maintenance and improvements	250,000	0	250,000			
DESE - St. Louis School District - replacement of fence for twenty eight schools	800,000	0	800,000			
DESE - Jefferson City Special Learning Center - learning center serving children with disabilities, including a childcare program for children with disabilities	3,500,000	0	3,500,000			
DESE - Cape Girardeau Vocational Technical Center - for equipment and structural improvements	3,000,000	0	3,000,000			
DHEWD - agriculture innovation and workforce program grants to higher education institutions	10,000,000	0	10,000,000			
DHEWD - Crowder College Transportation Technology Building - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	3,978,000	0	3,978,000			
DHEWD - Moberly Area Community College Next Century Networking - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,489,148	0	1,489,148			
DHEWD - North Central Missouri College Student Center - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,166,667	0	1,166,667			
DHEWD - Three Rivers College Technical Education Expansion - for the acquisition and improvement of land and construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,000,000	0	1,000,000			
DHEWD - Southeast Missouri State University River Campus Extension - for the demolition, construction, and/or renovation needs for a dual role, multi-use, multi-facility comprehensive development including related planning, design, acquisitions, project management, fixtures, equipment, systems furniture, and start-up costs	11,000,000	0	11,000,000			
DHEWD - Truman State University Kirk Student Access & Success Center - for the demolition, construction, and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,517,500	0	10,517,500			
DHEWD - Missouri University of Science and Technology Missouri Protoplex - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	41,250,000	0	41,250,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - University of Missouri Kansas City Health Sciences District Development - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - University of Missouri - St Louis Campus of the Future - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - Northwest Missouri State University Martindale Hall - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	8,500,000	0	8,500,000			
DHEWD - University of Missouri - equipment and facilities for the Missouri Foundation Seed program	3,240,000	0	3,240,000			
DHEWD - St. Louis Employment and Training Center - planning, design, maintenance, or construction of an agency that connects job seekers to training programs and employment, helping employers diversify their workforce, and assisting youth with career skills	4,000,000	0	4,000,000			
DHEWD - South Kansas City Chamber Workforce Development Center - capital improvements and workforce development needs for a nonprofit membership organization serving business	350,000	0	350,000			
DHEWD - Delta Research Center Soils Analysis Laboratory - to the University of Missouri for maintenance, repair, and capital improvements of the T.E. “Jake” Fisher Delta Research Center	1,000,000	0	1,000,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - personal service	12,669,000	100	12,668,900			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - expense and equipment	113,466,000	0	113,466,000			
OA - Springfield Public School Agriculture & Youth Education Center at Empire Fairgrounds - planning, design, and construction, for a non-profit organization dedicated to preserving and cultivating Southwest Missouri’s rich agricultural heritage by supporting youth in agriculture	10,000,000	0	10,000,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
MDA - replacing the MDA's Grain Regulatory Services licensing system	1,011,870	0	1,011,870			
MDA - Pemiscot County Soybean Crushing Facility - grants and contracts for utility and rail infrastructure construction and enhancements to support the construction or operation of an agricultural, value-added processing facility, provided that any electrical utility infrastructure construction or enhancement for such facility shall only be undertaken by a rural electric cooperative organized or operating under the provisions of and such cooperative may be reimbursed for expenses incurred in furtherance of such project	4,000,000	0	4,000,000			
MDA - Agriculture Business Development Division - Agriculture and Small Business Development Authority - biofuel infrastructure projects	4,000,000	0	4,000,000			
DPS - build-out of the Public Safety Broadband Network in Jefferson City to increase wireless broadband coverage and capacity in and around the buildings of the Capitol Complex	12,326,602	0	12,326,602			
DPS - an additional zone controller in order to reduce load and increase capacity of the Missouri Statewide Interoperability Network	3,100,000	0	3,100,000			
DPS - funding of use of force training provided by a POST certified non-profit entity to all Missouri law enforcement agencies. Such entity shall provide four hours of training to Missouri law enforcement agencies. Such non-profit entity shall have a proven track record of successful use of force training	1,000,000	0	1,000,000			
DPS - providing a matching grant to a county with more than one million inhabitants to establish a regional intelligence and information center, a property control facility, and a training facility and range for law enforcement, provided that any grant award disbursed from this appropriation shall be matched on a 50/50 basis provided that such funds shall be matched by the recipient or local entity	23,000,000	0	23,000,000			
DPS - Buffalo Law Enforcement and Fire Dept. Training Facility - construction of a building that will provide a regional training facility for law enforcement and fire department personnel	3,000,000	0	3,000,000			
DPS - maintenance and improvements for county jails	10,000,000	0	10,000,000			
DPS - Kansas City Police Foundation - purchase of equipment for a nonprofit organization to help reduce the incident of violent crime and strengthen police services by researching and analyzing the best practices to help reduce violent crime	3,000,000	0	3,000,000			
DPS - Joplin Justice Center - capital improvement projects	1,000,000	0	1,000,000			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional security cameras, camera systems, and associated hardware and software	11,683,519	0	11,683,519			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional radios, radio systems, and associated hardware and software	4,652,237	0	4,652,237			
DMH - procure and implement a multi-year, vendor-hosted, integrated commercial off the shelf electronic health record system for use in all of the department's hospitals and facilities	16,000,000	0	16,000,000			
DMH - Amethyst Place - for a non-profit organization with three core programs, that provides transformational healing and empowers generations of women and children to achieve recovery, reunification, and resilience	2,000,000	0	2,000,000			

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - design and construction of a multi-agency One Health Laboratory Campus, including additional building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	78,626,000	0	78,626,000			
Supreme Court - upgrades to the Case.net system that will provide the public with free access, from their personal internet device, to Case.net identical to the level granted at public access court terminals and currently available to licensed attorneys in the state, provided that any funds remaining upon completion of the Case.net upgrade may be applied to other court improvement projects	5,000,000	0	5,000,000			
DNR - administration of programs appropriated in House Bill 3020 - personal service	658,995	0	658,995			
DNR - administration of programs appropriated in House Bill 3020 - expense and equipment	199,831	0	199,831			
DNR - Jefferson County Courthouse - electrical repairs	320,000	0	320,000			
DNR - McDonald County Historical Society/Pineville Courthouse Preservation - capital improvement projects for a nonprofit organization dedicated to collecting and preserving history, including the preservation of an historic courthouse	100,000	0	100,000			
MoDOT - Kirkwood Amtrak - improvements at a historic train station	2,500,000	0	2,500,000			
MoDOT - Buffalo Municipal Airport - airport repairs and improvements	686,500	0	686,500			
MoDOT - Carrollton Amtrak - planning, design, maintenance, or construction of an Amtrak Station	1,000,000	0	1,000,000			
MoDOT - Washington County Airport - capital improvement projects	1,000,000	0	1,000,000			
DED - state tourism and transatlantic flight loan guarantee incentive program	5,000,000	0	5,000,000			
DED - St. Louis County Jamestown Mall Site - for a local government for the clean-up and preparation for development for a site comprising over one hundred and forty (140) acres which has been abandoned for at least ten years	6,000,000	0	6,000,000			
DED - Springfield Cooper Athletic Fields - maintenance and improvements of a park and sports complex	13,500,000	0	13,500,000			
DED - St. Louis Regional Crime Commission Vacancy Mitigation - removing condemned city-owned, vacant properties	15,000,000	0	15,000,000			
DED - St. Louis Dutchtown Mainstreet Neighborhood Business Improvements - ADA compliant renovations and improvements to a building	50,000	0	50,000			
DED - Chesterfield Sports Complex - planning, design, maintenance or improvements to an athletic complex	2,000,000	0	2,000,000			
DED - Buck O'Neil Center - for a nonprofit agency designated as the primary economic development arm for a home rule city, for the renovation, maintenance and repair of historic structures owned and located within the city	1,000,000	0	1,000,000			
DED - St. Charles City - infrastructure development at Riverpointe	2,500,000	0	2,500,000			
DED - Parade Park - for the redevelopment, reconstruction, and rehabilitation of a historically designated cooperatively-owned project	2,000,000	0	2,000,000			
DED - Discovery Center - capital improvement projects at a non-profit science center	500,000	0	500,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Lieutenant Governor - De Soto Public Library - planning, design, maintenance, or construction	400,000	0	400,000			
Lieutenant Governor - Republic Public Library - planning, design, maintenance, or construction	4,500,000	0	4,500,000			
Lieutenant Governor - Springfield/Greene County Public Library - maintenance and improvements of a library district	6,000,000	0	6,000,000			
Lieutenant Governor - Korean War Veterans' Memorial - maintenance, repairs, expansion and improvements for the official Korean War veterans memorial	1,000,000	0	1,000,000			
Lieutenant Governor - Starlight Theater - capital improvements and programmatic expansion of a nonprofit performing arts center that delivers accessible live entertainment for all audiences, superior theatre arts education, impactful outreach programs and events that utilize the venue, and helps sustain community engagement programming that impacts nearly twenty-five thousand locals each year	2,000,000	0	2,000,000			
Lieutenant Governor - Folly Theater - for a world-class historic theater for enhancements to the venue, including upgrades allowing livestream equipment and broadband	400,000	0	400,000			
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	700,331,869	431	700,331,438	12,000,000	0	12,000,000
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND						
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service				136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment				643,309	214,034	429,275
DED - broadband infrastructure	53,262,456	0	53,262,456			
DED - broadband capacity building - personal service	2,103,654	23,687	2,079,967			
DED - broadband capacity building - expense and equipment	7,896,346	107,887	7,788,459			
DED - reimbursement to broadband providers, for certain costs incurred for state broadband projects to remove, install, or replace utility poles, where such costs are necessary to extend the provider's retail broadband services offering speeds of 100/100 Mbps to an area currently lacking broadband speeds of 25/3 Mbps, excluding providers that have a pre-existing and enforceable federal or state funding commitment for the same location	15,000,000	0	15,000,000			
DOC - planning, design, construction, maintenance, repair, and capital improvements for the installation of additional broadband capacity within state correctional centers	6,221,625	0	6,221,625			
Total Coronavirus State Fiscal Recovery - Broadband Fund	84,484,081	131,574	84,352,507	779,803	214,034	565,769

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE STABILIZATION FEDERAL EMERGENCY 2021 FUND [3]						
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RETENTION"	134,459,064	0	134,459,064			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PPP"	101,377,013	0	101,377,013			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "STAFNG SUPPORT"	7,317,500	0	7,317,500			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SUSTAIN OPS"	49,393,126	0	49,393,126			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PRFSNL DVLPMNT"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC APPRNTCSHP"	2,268,425	0	2,268,425			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "FIN OPS TRNG"	2,195,250	0	2,195,250			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ONSITE ASSIST"	6,219,875	0	6,219,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CHLLENGNG BHVR"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC DATA SYSTEM"	6,585,750	0	6,585,750			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ADMINISTRATION"	3,841,870	0	3,841,870			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RATE STUDY"	365,875	0	365,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			
Total Child Care Stabilization Federal Emergency 2021 Fund	325,000,000	0	325,000,000			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE DISCRETIONARY FEDERAL EMERGENCY RELIEF 2021 FUND [3]						
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "RETENTION"	22,122,234	0	22,122,234			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "PPP"	7,667,821	0	7,667,821			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SU&E IT SPNDS"	13,531,448	0	13,531,448			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "INNOVATION"	6,562,897	0	6,562,897			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "MNTL HLTH"	8,389,498	0	8,389,498			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ACCREDITATION"	4,510,483	0	4,510,483			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "EXPSN UPGRD"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "START-UP NEW"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "HGHR ED GRNTS"	11,276,207	0	11,276,207			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ESSNTL WRKR"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CC DATA SYSTM"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRNG FIN OPS"	2,931,814	0	2,931,814			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ONSITE ASST"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CHLNGNG BHVR"	3,382,862	0	3,382,862			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TEACH"	902,097	0	902,097			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "QUALITY RPT"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ADMIN-E&E"	1,572,319	0	1,572,319			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - funding opportunity providing child care to Missouri essential workers, including but not limited to employees of the State of Missouri, for the purpose of improving employee recruitment and retention; provided that interested new child care provider applicants shall submit a proposal for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve such application or return it to the applicant with suggestions for improvements/corrections to be made within six weeks; and further provided that entities receiving such funds for child care partnerships to provide child care to Missouri's essential workers shall ensure services are available to children of state of Missouri employees, and then as capacity allows, children in the community; and further provided that the child care providers complete reports to the DESE after receiving such funds for child care partnerships the impact of such child care facilities on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - funding opportunity providing child care to employees of Missouri small businesses, for the purpose of improving employee retention; provided that interested businesses shall submit proposals for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve or reject such applications, until such funding has been completely allocated; and further provided that applications featuring multiple small businesses applying together to provide child care for their employees are given priority, and further provided that businesses receiving such funds shall ensure child care services are available to children of their employees, and then as capacity allows, children in the community; and further provided that businesses receiving such funds for child care shall provide to the DESE reports on the impact of such child care partnerships on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - creation of on-site child care facilities at two St. Louis Public Schools high schools, including capital improvement, staff, food, and other supplies necessary to run such facilities, to provide services to their students who have children	500,000	0	500,000			
Total Child Care Discretionary Federal Emergency Relief 2021 Fund	125,000,000	0	125,000,000			
Total All Funds	$ 6,611,694,677	448,291,202	6,163,403,475	3,852,593,938	1,099,857,180	2,752,736,758

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

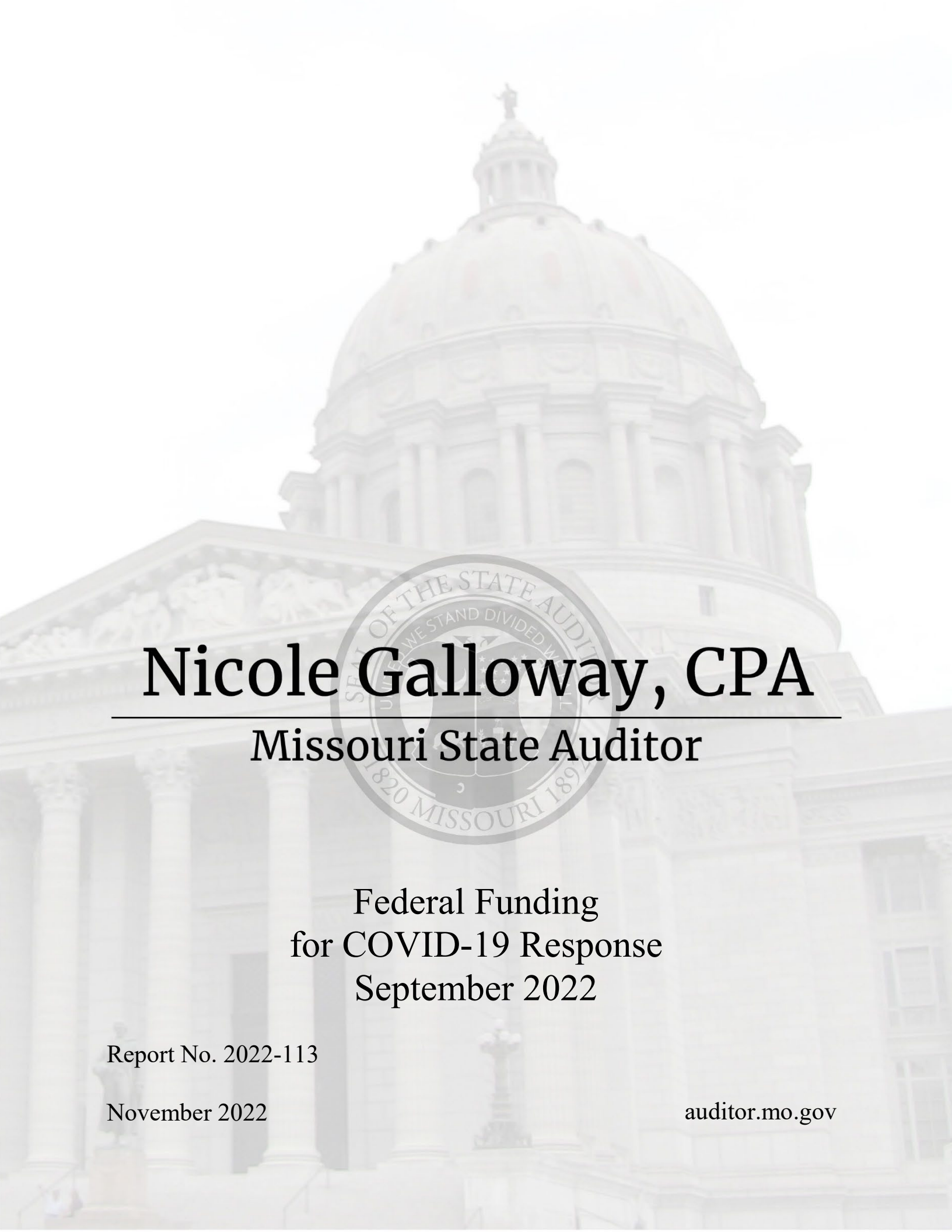
Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

[3] House Bill 3002 section 328 does not clearly describe all appropriations within the Child Care Stabilization Federal Emergency 2021 Fund and Child Care Discretionary Federal Emergency Relief 2021 Fund. Words presented in quotation marks are cited from the Statewide Accounting System's (SAM II) internal description. There were no expenditures from these appropriations through September 2022.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response September 2022

Report No. 2022-113

November 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
September 2022
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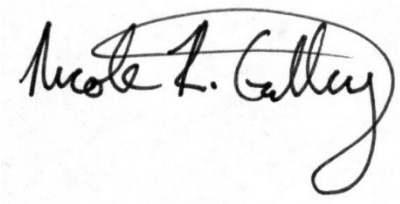
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of September 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In September, the state spent $120.5 million from federal COVID-19 assistance (Appendix A). Through the end of September, the state has received $6.53 billion and spent $6.3 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.98 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of September 30, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of September 30, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients were permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients were permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of September 30, 2022, approximately $4.39 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of September 30, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of September 30, 2022, approximately $11.01 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In September, the state spent $120.5 million from federal COVID-19 assistance (Appendix A). Through the end of September, the state has received a total of $6.53 billion and spent $6.3 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.98 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
September 1, 2022, through September 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 9,031,473	12,470	377,086	0	0	1,473	8,665,384
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	67,440,281	67,440,281	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	6,761,530	12,058,972	15,928,989	0	0	200	2,891,313
Department of Elementary and Secondary Education Federal Emergency Relief Fund	838,516	22,751,900	16,831,943	0	0	0	6,758,473
Department of Elementary and Secondary Education Federal Fund [2]	(101,810)	172	172	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	123,430	62,283	41,106	0	0	0	144,607
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	11,856	100,251	112,107	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,971,614	1,971,613	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,006,460	0	285,052	0	0	0	3,721,408
Department of Mental Health Federal Stimulus Fund	3,437,878	253,857	250,829	0	0	2,267	3,438,639
Department of Mental Health Federal Fund [3]	(483,333)	2,953,406	2,953,406	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	2,935,521	9,575,841	9,413,029	0	0	119,827	2,978,506
Department of Social Services Federal Stimulus Fund	415,589	3,969,928	4,340,225	0	0	0	45,292
Department of Economic Development Federal Stimulus Fund	0	262,855	262,855	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	74,545	337,697	257,318	0	0	144,219	10,705
Total all Funds	$ 27,051,657	121,751,527	120,466,011	0	0	267,986	28,069,187

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through September 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,744,047	3,006,054	0	0	72,609	8,665,384
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,979,683,833	1,979,683,833	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	219,833,198	216,931,961	0	0	9,924	2,891,313
Department of Elementary and Secondary Education Federal Emergency Relief Fund	953,308,188	946,517,222	0	0	32,493	6,758,473
Department of Elementary and Secondary Education Federal Fund [3]	503,135	604,945	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	930,280	785,673	0	0	0	144,607
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	32,718,699	32,718,699	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	49,809,995	49,809,992	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	2,516,012	0	0	2,072,750	3,721,408
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	40,482,448	19,326,230	0	725,786	18,443,365	3,438,639
Department of Mental Health Federal Fund [5]	23,163,497	23,646,830	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	441,392,983	436,151,019	0	0	2,263,458	2,978,506
Department of Social Services Federal Stimulus Fund	133,079,384	131,934,342	0	0	1,099,750	45,292
Department of Economic Development Federal Stimulus Fund	757,911	757,911	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	53,473,411	47,688,314	0	0	5,774,392	10,705
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,530,979,069	6,301,743,589	3,605,793	589,605,578	787,166,078	28,069,187

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 726,899	24,197	702,702	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	936,553	9,822,220	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	960,750	10,524,922	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	36,692	163,308	375,700	216,616	159,084
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	10,983,370	941,652	24,373,774	13,234,625	11,139,149

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Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	2,000	3,474,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	1,350,522	6,218,556	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	4,550,960	23,605,434	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	5,528,299	12,753,104	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	1,796,154	23,203,846	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	233,718	1,316,282	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	13,685	1,136,315	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	78,540	3,121,622	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	776,139	8,966,110	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	507	133,429	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	25,350,586	122,458,459	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	4,652,473	11,378,384	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	1,902,692	6,810,960	20,000,000	11,564,648	8,435,352

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Federal Funding for COVID-19 Response
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Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	52,219,564	390,843,880	671,739,596	406,973,871	264,765,725
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,348,102	312,501	11,035,601	11,495,405	2,420,061	9,075,344
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	6,507,256	29,195,338	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	65,594,486	449,464,163	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	88,285	541,715	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	88,285	541,715	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	1,403,952	6,596,048	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	11,856	488,144	750,000	67,187	682,813
Job training and related activities	85,500	40,300	45,200	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	0	225,000			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	1,456,108	7,579,392	27,835,500	7,619,591	20,215,909

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Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	6,996,907	54,773,853	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	78,554	1,975,895	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	7,075,461	56,749,748	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	538,834	3,761,166	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	538,834	3,761,166	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (OA) - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank				2,141,247	2,141,246	1
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	258,893,730	167,695,993	91,197,737
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	114,494	1,085,506	3,200,000	1,543,438	1,656,562
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service				643,165	249,200	393,965
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment				10,000,000	5,400,694	4,599,306
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	35,573	54,459			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	5,000,000	478,831	4,521,169			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	628,898	5,978,902	15,119,237	7,494,776	7,624,461
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	75,405	986,392	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	1,843,055	30,533,876	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	1,325	751,953	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	22,461	277,539	300,000	74,402	225,598
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	8,604,967	471,849	8,133,118	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	12,239,977	258,232,290	270,472,267	74,713,450	195,758,817
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,202,054	11,511	1,190,543	1,139,388	91,515	1,047,873
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	2,737,197	50,871,434	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	12,911	89	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	249,283	600,717	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	50,000	565,916	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	124,074	1,331,526			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	198,000	181,070	16,930			
Total DHSS Federal Stimulus Fund	560,954,102	18,020,118	542,933,984	568,162,841	140,938,233	427,224,608

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	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	1,353,672	6,783,838	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	648,505	1,074,676	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	47,301	3,465,835	6,532,512	1,443,191	5,089,321
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	16,326,084	5,540,405	10,785,679	27,847,053	14,077,890	13,769,163
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,110,505	1,308,925	10,801,580	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children's Division - independent living placements and transitional living services	9,180,241	1,509,048	7,671,193	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	4,524	267,431	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	256,886	1,228,707	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	7,213	7,213	0	1,345,900	1,338,687	7,213

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Fiscal Year 2022 and Fiscal Year 2023 through September 30, 2022

	Year Ended June 30, 2023 (through September 30, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	10,676,479	52,176,141	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	397,456	29,725,940	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	397,456	71,970,278	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	646,259	23,013,405	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	230,972	9,369,874	7,600,846	5,014,151	2,586,695
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,960,510	877,231	53,083,279	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	$ 1,509,122,972	131,664,692	1,377,458,280	2,290,973,768	1,009,817,214	1,281,156,554

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments [2]				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program [2]				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,490,909	95,952,091	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

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Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	217,393,127	435,406,198	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [3]	750,000,000	0	750,000,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,062,762	937,238			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	216,231	573,211			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	27,001,822	1,576,663			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	432,546	110,218			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,879,700	35,663,026	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children’s Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [4]	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	$ 7,219,479,219	2,330,456,901	4,889,022,318	5,500,254,776	1,150,698,707	4,349,556,069

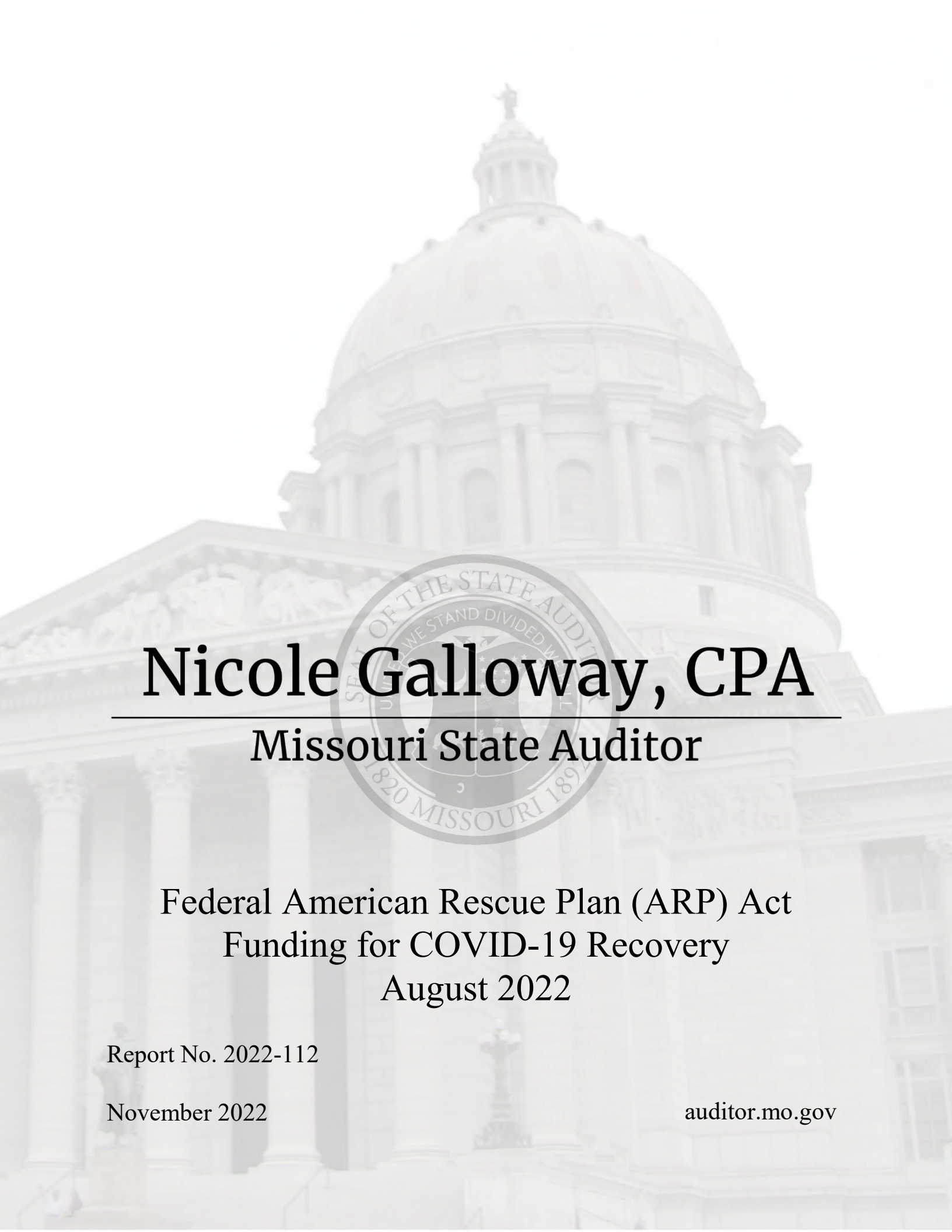
[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services could not directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

[3] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[4] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery
August 2022

Report No. 2022-112

November 2022

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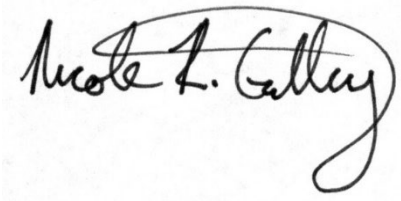
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of August 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In August, the state spent $371.1 million from federal ARP Act assistance (Appendix A). Through the end of August, the state has received $4.6 billion and spent $1.79 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of August 31, 2022, approximately $10.96 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule took effect April 1, 2022; however, recipients could take advantage of the final rule's flexibilities and simplifications before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In August, the state spent $371.1 million from federal ARP Act assistance (Appendix A). Through the end of August, the state has received $4.6 billion and spent $1.79 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
August 1, 2022, through August 31, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 0	225,071,829	224,342,543	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	1,545,634,136	0	0	0	0	0	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	243,159,047	0	12,068	0	0	3,836	243,143,143
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	540,439,065	0	1,130,086	0	0	45,987	539,262,992
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	280,132,748	0	98	0	0	52	280,132,598
Coronavirus State Government Fiscal Recovery - Broadband Fund	34,354,991	0	11,551	0	0	3,737	34,339,703
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	0	0	(526,201)	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	9,457,856	28,328,976	37,757,193	0	0	10,217	19,422
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	162,277,854	0	12,054,517	0	0	0	150,223,337
Office of Administration Federal Stimulus 2021 Fund	1,043,624	0	4,333	0	0	2,838	1,036,453
Secretary of State Federal Stimulus 2021 Fund	0	357,521	33,216	0	0	0	324,305
Department of Natural Resources Federal Stimulus 2021 Fund	0	892,112	887,875	0	0	0	4,237
Department of Economic Development Federal Stimulus 2021 Fund	1,105	0	0	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	31,095	31,093	62,188	0	0	0	0
Department of Mental Health Federal Stimulus 2021 Fund	0	185,998	68,158	0	0	12,753	105,087
Department of Social Services Federal Stimulus 2021 Fund	0	6,078,005	2,633,523	0	0	0	3,444,482
Department of Health and Senior Services Federal Stimulus 2021 Fund	1,545,295	9,561,000	9,565,795	0	0	8,076	1,532,424
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(19,950)	0	211,146	0	0	0	(231,096)
FMAP Enhancement Expansion Fund [2]	0	82,835,084	82,835,084	0	0	0	0
Total all Funds	$ 2,828,695,791	353,341,618	371,083,173	0	0	87,496	2,810,866,740

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through August 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	450,233,224	449,503,938	0	0	0	729,286
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	1,139,661,995	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	22,173	0	243,171,249	5,933	243,143,143
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	42,378,984	0	581,784,563	142,587	539,262,992
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	98	0	280,132,748	52	280,132,598
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	228,602	0	34,573,435	5,130	34,339,703
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	0	0	0	0	526,201
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	389,899,899	389,861,048	0	0	19,429	19,422
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,132,834	82,909,497	0	0	0	150,223,337
Office of Administration Federal Stimulus 2021 Fund	1,538,624	499,333	0	0	2,838	1,036,453
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	2,381,842	2,057,537	0	0	0	324,305
Department of Natural Resources Federal Stimulus 2021 Fund	1,846,307	1,842,070	0	0	0	4,237
Housing Assistance Federal Stimulus 2021 Fund	147,783,504	147,783,504	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	125,635	124,530	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	62,188	62,188	0	0	0	0
Department of Mental Health Federal Stimulus 2021 Fund	1,263,555	1,133,550	0	0	24,918	105,087
Department of Social Services Federal Stimulus 2021 Fund	21,074,471	17,629,989	0	0	0	3,444,482
Department of Health and Senior Services Federal Stimulus 2021 Fund	41,754,665	40,155,602	0	0	66,639	1,532,424
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	452,270	683,366	0	0	0	(231,096)
FMAP Enhancement Expansion Fund [3]	343,600,945	343,600,945	0	0	0	0
Total all Funds	$ 4,602,158,011	1,791,023,745	0	1,139,661,995	1,139,929,521	2,810,866,740

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND						
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	$ 250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	250,000,000	224,342,543	25,657,457	442,164,000	225,161,395	217,002,605
CORONAVIRUS CAPITAL PROJECTS FUND						
OA - for the Department of Economic Development (DED) - broadband infrastructure	196,737,544	0	196,737,544	0	0	0
Total Coronavirus Capital Projects Fund	196,737,544	0	196,737,544			
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS 2021 FUND						
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention				89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations				118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas				14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers				2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs				63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.				67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs				18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees				10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices				7,500,000	0	7,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship				3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs				6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations				8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend				7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma				13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management				9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications				6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri				500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	0	3,706,223	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council				365,000	0	365,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	516,984	0	516,984			
Total DESE Federal Stimulus 2021 Fund	4,364,165	0	4,364,165	448,241,317	0	448,241,317

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE FEDERAL EMERGENCY RELIEF 2021 FUND						
Distributions to free public schools under the ARP Act - expense and equipment				1,762,124,659	333,956,271	1,428,168,388
Distributions to the free public schools under the ARP Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	1,762,124,659	54,211,042	1,707,913,617			
Distributions to the free public schools under the ARP Act - administration of the program	13,125,000	62,490	13,062,510			
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	680,909	67,960,959	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	121,957	19,878,043	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the ARP Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	0	3,204,078	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the ARP Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451	9,618,451	0	9,618,451
Special Education Program	46,541,208	727,010	45,814,198	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	47,444	3,205,824	3,253,268	0	3,253,268
Education under the ARP Act - personal service	725,841	41,149	684,692			
Education under the ARP Act - expense and equipment	1,224,000	0	1,224,000			
Missouri Postsecondary Advising Program	9,075,000	0	9,075,000			
Data system upgrades	640,626	0	640,626			
Teacher recruitment and retention grant program	19,957,126	0	19,957,126			
Missouri Mathematics Mastery Program	10,326,250	0	10,326,250			
Mental health support initiatives	19,100,000	0	19,100,000			
Assessment system redesign	12,958,885	0	12,958,885			
Missouri Read, Lead, Exceed Program	26,991,925	0	26,991,925			
Afterschool programs	20,000,000	12,776	19,987,224			
Research and analysis	2,167,000	0	2,167,000			
Administration	7,662,817	0	7,662,817			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
For a one-time grant not more than $1,500 to the parent, parents or guardians of each eligible kindergarten through grade 12 age child to support qualifying educational enrichment activities; these funds may be administered by a third-party vendor, which must create a digital account for each recipient that allows for reimbursement and for direct payment for qualified expenses; the DESE shall establish criteria for qualifying expenses, which shall include but not be limited to: tutoring, extended school day educational programs, academic and arts-related day or summer camps, and educational, learning, study skills services, or services offered by local education agencies; grant awards shall be calculated in two tranches; eligible first tranche applicants shall include those applicants with incomes below 185 percent of the federal poverty level; first tranche awards shall be the lesser of $1,500 or the quotient of the total appropriation divided by the eligible number of applicants; any amount of appropriation remaining after the first tranche distribution shall constitute the second tranche distribution; the second tranche distribution shall be equally divided among all remaining eligible applicants who did not receive a first tranche award; the DESE shall establish metrics to determine usage and success of program	25,000,000	0	25,000,000			
Total DESE Federal Emergency Relief 2021 Fund	2,082,338,002	55,904,777	2,026,433,225	1,913,383,532	333,956,271	1,579,427,261
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND						
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the ARP Act of 2021	2,207,000	0	2,207,000	500,000	0	500,000
Transit Program - assistance to transit providers to continue responding to the ongoing COVID-19 pandemic, including for costs to assist with operations, including payroll and personal protective equipment expenses, including support to rural transit agencies and transit service for the elderly and individuals with disabilities, pursuant to the provisions of the ARP Act of 2021	12,903,690	0	12,903,690			
Total MoDOT Federal Stimulus 2021 Fund	15,110,690	0	15,110,690	500,000	0	500,000

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment				10,511,801	0	10,511,801
DHSS - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, Brain Injury Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, including payments to providers for value-based payment initiatives. Provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose. This language does not create any entitlements not established by statute - expense and equipment	19,604,343	5,717,039	13,887,304			
DHSS - Division of Community and Public Health - Brain Injury Waiver				11,527	0	11,527
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care				3,170,849	0	3,170,849

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care, including payments to providers for value-based payment initiatives	14,797,932	719,034	14,078,898			
DHSS - Division of Senior and Disability Services - Medicaid Home and Community-Based Services Program - expense and equipment	1,784,417	0	1,784,417			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Bureau of Special Health Care Needs information technology	235,000	0	235,000			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Reassessment Training Program	62,500	0	62,500			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Prescribed Pediatric Extended Care Program Pilot	272,247	0	272,247			
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				58,355,322	58,234,537	120,785
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - rate standardization and provider rate increases	96,689,068	17,929,262	78,759,806			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment IT infrastructure	9,904,016	306,265	9,597,751			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment administration costs	3,946,163	0	3,946,163			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Health Risk Screening Tool	150,000	3,360	146,640			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Risk Mitigation	14,815	0	14,815			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Enhanced Quality Services/Base Provider Review	11,690,000	0	11,690,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Medication Administration Certification	200,000	0	200,000			
Total HCBS FMAP Enhancement Fund	159,350,501	24,674,960	134,675,541	72,049,499	58,234,537	13,814,962

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND						
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - personal service	58,025	4,333	53,692			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	1,250,000	0	1,250,000	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	250,000	0	250,000	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	1,558,025	4,333	1,553,692	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND						
Missouri State Council on the Arts - expense and equipment				900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund				900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND						
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	570,198	2,770,138	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	570,198	2,770,138	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND						
Low-Income Weatherization Assistance Program payments	10,384,342	1,363,312	9,021,030	10,384,342	478,758	9,905,584
Rock Island State Park - expense and equipment	158,622	0	158,622			
Total DNR Federal Stimulus 2021 Fund	10,542,964	1,363,312	9,179,652	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program				324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund				324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND						
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]				142,000,000	124,442,402	17,557,598
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	216,000,000	9,514,168	206,485,832			
Total Housing Assistance Federal Stimulus 2021 Fund	216,000,000	9,514,168	206,485,832	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND						
Business and Community Services Division - Missouri Community Service Commission - personal service	61,190	0	61,190			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	3,007,000	23,224	2,983,776	323,100	101,306	221,794
Division of Tourism - coordination of advertising of at least $70,000 for the Missouri State Fair - expense and equipment	3,000,000	0	3,000,000			
Business and Community Services Division - personal service	54,587	0	54,587			
Business and Community Services Division - expense and equipment	948,259	0	948,259			
State Small Business Credit Initiative	94,855,803	0	94,855,803			
Total DED Federal Stimulus 2021 Fund	101,926,839	23,224	101,903,615	323,100	101,306	221,794

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND						
Division of Employment Security - personal service	3,879,477	0	3,879,477	707,500	0	707,500
Division of Employment Security - expense and equipment	5,449,216	62,188	5,387,028	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	668,107	0	668,107	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,872,792	0	1,872,792	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	11,869,592	62,188	11,807,404	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND						
Division of Behavioral Health - treatment of alcohol and drug abuse	12,507,365	0	12,507,365	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	7,312,877	0	7,312,877	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	620,298	0	620,298	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	163,441	75,726	87,715	490,324	154,135	336,189
Division of Behavioral Health - adult community programs - mobile forensic team - personal service	247,123	42,820	204,303			
Division of Behavioral Health - adult community programs - 988 cooperative grant - personal service	21,220	3,537	17,683			
Division of Behavioral Health - adult community programs - 988 cooperative grant - expense and equipment	932,092	0	932,092			
Division of Behavioral Health - prevention and education services	3,198,535	0	3,198,535	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	573,198	0	573,198	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	882,000	1,855	880,145	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	315,000	0	315,000	78,750	0	78,750
Division of Behavioral Health - State Operated Community Waivers	3,400,000	0	3,400,000			
Total DMH Federal Stimulus 2021 Fund	30,173,149	123,938	30,049,211	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND						
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	8,637,651	84,821,426	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need				14,530,873	0	14,530,873
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - family violence prevention	2,160,361	0	2,160,361	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	0	6,148,640	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault				2,940,803	0	2,940,803
Family Support Division - Victims of Crime Act Unit - for grants to not-for-profit organizations for services and programs to assist victims of sexual assault	2,940,803	0	2,940,803			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Division - specialized investigation skills training	650,607	1,044	649,563	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	0	278,833	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment				6,249,049	0	6,249,049
Family Support Division - implementation of the redetermination process for MO HealthNet eligibility after the COVID-19 federal public health emergency ends - expense and equipment	6,249,049	0	6,249,049			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000	900,000	0	900,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	6,100,000	0	6,100,000			
Total DSS Federal Stimulus 2021 Fund	129,504,233	8,638,695	120,865,538	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND						
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	173,056	6,979	166,077	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	10,184,389	174,405,378	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging				26,234,737	150,135	26,084,602
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging	26,234,737	163,805	26,070,932			
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service				125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment				11,261,324	29,900	11,231,424
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations				39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	0	187,480	187,480	0	187,480
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - personal service	242,682	0	242,682			
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - expense and equipment	45,000,000	0	45,000,000			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - personal service	56,461	0	56,461			
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - expense and equipment	8,480,059	0	8,480,059			
Division of Community and Public Health - Epidemiology Laboratory Capacity - Advanced Molecular Detection - Public Health Lab Preparedness - expense and equipment	4,634,965	0	4,634,965			
Division of Community and Public Health - Public Health Workforce Development - personal service	216,054	8,692	207,362			
Division of Community and Public Health - Public Health Workforce Development - expense and equipment	37,983,085	0	37,983,085			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - personal service	104,111	0	104,111			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - expense and equipment	1,615,681	0	1,615,681			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - personal service	90,636	0	90,636			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - expense and equipment	34,376,176	0	34,376,176			
Division of Community and Public Health - Small Rural Hospital Improvement Program - expense and equipment	8,681,434	0	8,681,434			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - personal service	302,463	0	302,463			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - expense and equipment	7,502,916	0	7,502,916			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - personal service	521,813	0	521,813			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - expense and equipment	3,685,803	0	3,685,803			
Division of Community and Public Health - travel-related public health initiatives - expense and equipment	498,750	0	498,750			
Division of Senior and Disability Services - program operations and support - expense and equipment	786,098	0	786,098			
Division of Senior and Disability Services - special health care needs programs - expense and equipment	86,400	0	86,400			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	1,443,707	348	1,443,359			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	101,430	9,433	91,997			
OA - Information Technology Service Division - for DHSS - expense and equipment	48,233	0	48,233	13,058	4,000	9,058
Total DHSS Federal Stimulus 2021 Fund	367,643,997	10,373,646	357,270,351	222,614,962	29,781,955	192,833,007

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS 2021 FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	10,800,000	0	10,800,000			
Total DPS Federal Stimulus 2021 Fund	10,800,000	0	10,800,000			
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND						
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service				129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment				27,818	0	27,818
DNR - water infrastructure grants and lead service-line inventories - personal service	516,920	21,875	495,045			
DNR - water infrastructure grants and lead service-line inventories - expense and equipment	411,203,154	47	411,203,107			
DNR - state park and historic site water and wastewater improvements - expense and equipment	40,900,200	0	40,900,200			
DNR - Missouri Hydrology Information Center - personal service	793,938	0	793,938			
DNR - Missouri Hydrology Information Center - expense and equipment	9,661,564	0	9,661,564			
DNR - Republic - wastewater improvements and projects	25,000,000	0	25,000,000			
DNR - St. Charles County - storm water mitigation and remediation	2,500,000	0	2,500,000			
DNR - Warrenton - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,159,753	0	3,159,753			
DNR - Eureka - planning, design, maintenance or construction of a flood wall	4,000,000	0	4,000,000			
DNR - Clarksville - planning, design, maintenance or construction of a flood wall	2,000,000	0	2,000,000			
DNR - Dellwood - constructing bio-stabilization and high rock lining	1,500,000	0	1,500,000			
DNR - Lee's Summit - upgrades and maintenance to sewer systems	10,500,000	0	10,500,000			
DNR - City of Ozark - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,250,000	0	3,250,000			
DNR - Brush Creek - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	2,875,000	0	2,875,000			
DNR - St. Genevieve - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,250,000	0	1,250,000			
DNR - De Soto - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,000,000	0	1,000,000			
DNR - Union - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	900,000	0	900,000			
DNR - Chesterfield - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Carthage - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Joplin - water infrastructure projects	5,000,000	0	5,000,000			
DNR - Rolla - water infrastructure projects	2,000,000	0	2,000,000			
MoDOT - investments in waste water improvements, including costs related to the connection of statewide facilities to municipal sewer systems	8,505,000	0	8,505,000			

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Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Missouri Department of Agriculture (MDA) - for stormwater projects at the Missouri State fairgrounds - expense and equipment	3,211,602	0	3,211,602			
MDA - for a covered arena at the Missouri State fairgrounds - expense and equipment	29,391,000	0	29,391,000			
Department of Conservation (MDC) - levee setback and road relocation at Columbia Bottom Conservation Area	15,000,000	0	15,000,000			
DPS - planning, design, construction, and capital improvements to replace water and sanitation lines, connections to municipal wastewater treatment facilities, and establishing water and wastewater service	5,312,270	0	5,312,270			
Department of Corrections (DOC) - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems, and storm water systems at facilities statewide	14,105,101	0	14,105,101			
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	607,535,502	21,922	607,513,580	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND						
DPS - State Emergency Management Agency - expenses of any state agency responding to COVID-19	69,365,337	1,052,476	68,312,861	40,000,000	271,884	39,728,116
DPS - compiling, standardizing, and maintaining Geographic Information System (GIS) data in support of the statewide implementation of Next Generation 911 (NG911) and enhancements - GIS activities	8,000,000	0	8,000,000			
DPS - compiling, standardizing, and maintaining GIS data in support of the statewide implementation of NG911 and enhancements - NG911 implementation	10,000,000	0	10,000,000			
DPS - sub-system addition to the Missouri Statewide Interoperability Network, increasing user capacity and portable radio communication coverage throughout Jefferson City, and extending into Cole and Callaway Counties	4,000,000	0	4,000,000			
DPS - planning, design, construction, and equipping of a crime laboratory as part of a multi-agency laboratory campus including building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	104,662,200	0	104,662,200			
DPS - crime labs sexual assault kit testing	1,125,000	0	1,125,000			
DPS - grants to emergency medical services providers	10,000,000	0	10,000,000			
DPS - grants to public safety officers	10,000,000	0	10,000,000			
DPS - grants to fire protection entities	10,000,000	0	10,000,000			
DMH - Critical Healthcare Staffing				60,000,000	40,876,529	19,123,471
DMH - design, renovation, construction, and improvements to become compliant with Americans with Disabilities Act standards in cottages and group homes	6,987,195	0	6,987,195			
DMH - design, renovation, construction, and improvements of the Fulton State Hospital Biggs Building	15,999,999	0	15,999,999			
DMH - program operations and support	600,000	41,063	558,937			
DMH - adult community programs	1,081,500	0	1,081,500			
DMH - grants to federally qualified health centers, certified community behavioral health organizations, and community mental health centers	148,713,118	0	148,713,118			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DMH - Johnson County Recovery Lighthouse - repair and renovation of an organization that provides transitional living and supportive housing for individuals in recovery from alcohol and drugs	607,524	0	607,524			
DMH - People's Health Center - grants to a federally qualified health center	500,000	0	500,000			
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants				10,000,000	0	10,000,000
DSS - providers of Medicaid services in rural counties for the purchase of necessary equipment and trainings for the purpose of increasing access to telehealth services for MO HealthNet participants	8,500,000	0	8,500,000			
DSS - design, bidding, and construction of a new youth treatment facility to provide day treatment services for youth	5,953,333	0	5,953,333			
DSS - grants to local county law enforcement and local county prosecutors in counties with a high percentage of alleged sexual crimes against children	1,000,000	0	1,000,000			
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service				343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment				208,191	0	208,191
DED - administration of programs appropriated in House Bill 3020 - personal service	2,204,313	101,664	2,102,649			
DED - administration of programs appropriated in House Bill 3020 - expense and equipment	319,640	7,144	312,496			
DED - broadband cellular towers, with priority to underserved and unserved locations	20,000,000	0	20,000,000			
DED - community development and revitalization	100,000,000	0	100,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects under one thousand (1,000) contiguous acres in size	25,000,000	0	25,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects one thousand (1,000) or more contiguous acres in size	50,000,000	0	50,000,000			
DED - Small Business Grant Program	10,000,000	0	10,000,000			
DED - non-profit grant program	7,500,000	0	7,500,000			
DED - workforce development	30,000,000	0	30,000,000			
DED - state tourism marketing	5,000,000	0	5,000,000			
DED - local tourism development	30,000,000	0	30,000,000			
DED - grants to entertainment venues	5,000,000	0	5,000,000			
Department of Higher Education and Workforce Development (DHEWD) - MO Excels for Non-Profits - distributions to private institutions of higher education for MoExcels Workforce Development Initiatives recommended by the Coordinating Board for Higher Education	10,000,000	0	10,000,000			
DHEWD - planning and implementing technology updates for Missouri's job centers providing statewide services to citizens and employers and to provide adaptive technology to service citizens with disabilities and allow for improved virtual delivery of services - expense and equipment	500,000	0	500,000			
DHEWD - East Central College Rolla Campus Health Sciences Academy - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	6,500,000	0	6,500,000			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Jefferson College Arnold Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,821,265	0	1,821,265			
DHEWD - Metropolitan Community College Blue River Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,000,000	0	10,000,000			
DHEWD - Mineral Area College Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - Ozarks Technical College Airframe/Power Plant Maintenance Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - St. Charles Community College Workforce Technical Innovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	18,000,000	0	18,000,000			
DHEWD - St. Louis Community College Florissant Valley Campus Health Sciences Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - State Fair Community College Advanced Agriculture & Transportation Technology - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - State Technical Supply Chain Workforce Education - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - University of Central Missouri Humphreys Building Renovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	19,900,000	0	19,900,000			
DHEWD - Missouri State University Center for Transformational Education for Life, Physical, and Health Sciences - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	30,000,000	0	30,000,000			
DHEWD - Lincoln University Health Sciences & Crisis Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - Missouri Southern State University Health Sciences & Tech Innovation Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,000,000	0	15,000,000			
DHEWD - Missouri Western State University and North Central Missouri College collaborative efforts for the Convergent Technology Alliance Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Harris-Stowe State University STEM Academic Building - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,500,000	0	15,500,000			
DHEWD - University of Missouri - Columbia NextGen Precision Health - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	104,500,000	0	104,500,000			
DHEWD - Missouri State University - West Plans - for completion and operational costs of an autism center	7,500,000	0	7,500,000			
DHEWD - University of Missouri Columbia Thompson Center for Autism Research - for construction and sitework of a center for autism and neurodevelopmental disorders that provides clinical services, research, and training	31,500,000	0	31,500,000			
OA - Division of Facilities Management, Design and Construction - completing HVAC projects for various state department facilities - expense and equipment	20,000,000	0	20,000,000			
OA - Information Technology Services Division - planning and implementing technology updates for the Department of Commerce and Insurance's (DCI's) e-Licensing system - expense and equipment	21,000,000	0	21,000,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - personal service	888,000	0	888,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - expense and equipment	501,000	0	501,000			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - personal service	541,044	0	541,044			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - expense and equipment	56,144	0	56,144			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - personal service	870,000	0	870,000			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - expense and equipment	36,576	0	36,576			
DHSS - reimbursements to Residential Care Facilities and Assisted Living Facilities for expenses due to the impact of COVID-19	10,000,000	0	10,000,000			
DHSS - aid to local public health agencies	2,300,000	0	2,300,000			
DHSS - Mississippi County Hospital - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	500,000	0	500,000			
DHSS - Phelps Health - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	4,000,000	0	4,000,000			
DHSS - Jordan Valley Lebanon School District - early childcare fusion between a Federally Qualified Health Center and a school district	5,000,000	0	5,000,000			
DHSS - Texas County Hospital Surgical Center - completion of a surgical center	1,000,000	0	1,000,000			
DHSS - Golden Valley Memorial Hospital - capital improvement projects	1,000,000	0	1,000,000			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Trust Fund Board - pay for outcomes program through the Children's Trust Fund designed to enhance the effectiveness of evidence-based home visiting programs serving high-risk families	500,000	0	500,000			
MDA - competitive grants to innovative projects that promote agriculture in urban/suburban communities	50,000	0	50,000			
DNR - testing, filtration, and remediation of lead in drinking water sources within buildings housing early childhood, elementary, and secondary education programs which receive state funding	27,000,000	0	27,000,000			
MoDOT - grants to port authorities	25,000,000	0	25,000,000			
MoDOT - New Madrid Port Authority - grants to a port authority	5,000,000	0	5,000,000			
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	1,178,083,188	1,202,347	1,176,880,841	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND						
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	24,000,000	0	24,000,000	12,000,000	0	12,000,000
DSS - modernizing the Missouri Automated Child Support System - personal service	2,250,000	0	2,250,000			
DSS - modernizing the Missouri Automated Child Support System - expense and equipment	25,000,000	0	25,000,000			
DSS - development of a case management system	7,000,000	0	7,000,000			
DSS - St. Louis Family Forward Campus - establishment of a campus providing training and research on trauma informed services as well as expending access to services to children and families who are victims of severe trauma	1,200,000	0	1,200,000			
DSS - Columbia Voluntary Action Center - planning, design, maintenance, or construction of a nonprofit social services agency that assists residents who are experiencing hardships by providing resources for basic and emergency needs in aide to overcome hardships and maintain self-sufficiency	6,000,000	0	6,000,000			
DSS - Urban League of Metropolitan St. Louis - repair and renovations of a workforce development site	2,500,000	0	2,500,000			
DSS - Covering House - renovating a facility gifted to a nonprofit agency that provides therapeutic recovery services to survivors of child sex trafficking	4,100,000	0	4,100,000			
DSS - Mattie Rhodes Center - nonprofit community development organization dedicated to individual and family well-being through social services, behavioral health counseling and the arts	500,000	0	500,000			
DSS - St. Patrick Center - for a non-profit organization to acquire a building that will provide housing units to a center that works to end homelessness	890,000	0	890,000			
DSS - Emmanuel Youth Center - construction of a new building for a family and child development center that provides early childcare services, before and after school programs that provide youth assistance, education and resources	1,000,000	0	1,000,000			
DSS - Ferguson Homeless Shelter - for a nonprofit organization that provides summer food programs, food pantry and safe houses for men and women who are victims of abuse	300,000	0	300,000			

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DSS - Boys and Girls Club Poplar Bluff - for a nonprofit organization serving youth for over twenty years that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience, including after school and summer programs that assures success	2,000,000	0	2,000,000			
DSS - Boys and Girls Club Kansas City - for a nonprofit organization that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience that assures success	200,000	0	200,000			
DSS - Christian County Youth Facility - capital improvement projects at a youth facility	500,000	0	500,000			
DESE - distributions to providers of vocational education programs	20,000,000	0	20,000,000			
DESE - Northland Career Technical Center - construction of a new building to provide advanced workforce development for a school district	30,000,000	0	30,000,000			
DESE - East Prairie School - maintenance and improvements	250,000	0	250,000			
DESE - St. Louis School District - replacement of fence for twenty eight schools	800,000	0	800,000			
DESE - Jefferson City Special Learning Center - learning center serving children with disabilities, including a childcare program for children with disabilities	3,500,000	0	3,500,000			
DESE - Cape Girardeau Vocational Technical Center - for equipment and structural improvements	3,000,000	0	3,000,000			
DHEWD - agriculture innovation and workforce program grants to higher education institutions	10,000,000	0	10,000,000			
DHEWD - Crowder College Transportation Technology Building - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	3,978,000	0	3,978,000			
DHEWD - Moberly Area Community College Next Century Networking - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,489,148	0	1,489,148			
DHEWD - North Central Missouri College Student Center - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,166,667	0	1,166,667			
DHEWD - Three Rivers College Technical Education Expansion - for the acquisition and improvement of land and construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,000,000	0	1,000,000			
DHEWD - Southeast Missouri State University River Campus Extension - for the demolition, construction, and/or renovation needs for a dual role, multi-use, multi-facility comprehensive development including related planning, design, acquisitions, project management, fixtures, equipment, systems furniture, and start-up costs	11,000,000	0	11,000,000			
DHEWD - Truman State University Kirk Student Access & Success Center - for the demolition, construction, and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,517,500	0	10,517,500			
DHEWD - Missouri University of Science and Technology Missouri Protoplex - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	41,250,000	0	41,250,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - University of Missouri Kansas City Health Sciences District Development - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - University of Missouri - St Louis Campus of the Future - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - Northwest Missouri State University Martindale Hall - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	8,500,000	0	8,500,000			
DHEWD - University of Missouri - equipment and facilities for the Missouri Foundation Seed program	3,240,000	0	3,240,000			
DHEWD - St. Louis Employment and Training Center - planning, design, maintenance, or construction of an agency that connects job seekers to training programs and employment, helping employers diversify their workforce, and assisting youth with career skills	4,000,000	0	4,000,000			
DHEWD - South Kansas City Chamber Workforce Development Center - capital improvements and workforce development needs for a nonprofit membership organization serving business	350,000	0	350,000			
DHEWD - Delta Research Center Soils Analysis Laboratory - to the University of Missouri for maintenance, repair, and capital improvements of the T.E. “Jake” Fisher Delta Research Center	1,000,000	0	1,000,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - personal service	12,669,000	100	12,668,900			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - expense and equipment	113,466,000	0	113,466,000			
OA - Springfield Public School Agriculture & Youth Education Center at Empire Fairgrounds - planning, design, and construction, for a non-profit organization dedicated to preserving and cultivating Southwest Missouri’s rich agricultural heritage by supporting youth in agriculture	10,000,000	0	10,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
MDA - replacing the MDA's Grain Regulatory Services licensing system	1,011,870	0	1,011,870			
MDA - Pemiscot County Soybean Crushing Facility - grants and contracts for utility and rail infrastructure construction and enhancements to support the construction or operation of an agricultural, value-added processing facility, provided that any electrical utility infrastructure construction or enhancement for such facility shall only be undertaken by a rural electric cooperative organized or operating under the provisions of and such cooperative may be reimbursed for expenses incurred in furtherance of such project	4,000,000	0	4,000,000			
MDA - Agriculture Business Development Division - Agriculture and Small Business Development Authority - biofuel infrastructure projects	4,000,000	0	4,000,000			
DPS - build-out of the Public Safety Broadband Network in Jefferson City to increase wireless broadband coverage and capacity in and around the buildings of the Capitol Complex	12,326,602	0	12,326,602			
DPS - an additional zone controller in order to reduce load and increase capacity of the Missouri Statewide Interoperability Network	3,100,000	0	3,100,000			
DPS - funding of use of force training provided by a POST certified non-profit entity to all Missouri law enforcement agencies. Such entity shall provide four hours of training to Missouri law enforcement agencies. Such non-profit entity shall have a proven track record of successful use of force training	1,000,000	0	1,000,000			
DPS - providing a matching grant to a county with more than one million inhabitants to establish a regional intelligence and information center, a property control facility, and a training facility and range for law enforcement, provided that any grant award disbursed from this appropriation shall be matched on a 50/50 basis provided that such funds shall be matched by the recipient or local entity	23,000,000	0	23,000,000			
DPS - Buffalo Law Enforcement and Fire Dept. Training Facility - construction of a building that will provide a regional training facility for law enforcement and fire department personnel	3,000,000	0	3,000,000			
DPS - maintenance and improvements for county jails	10,000,000	0	10,000,000			
DPS - Kansas City Police Foundation - purchase of equipment for a nonprofit organization to help reduce the incident of violent crime and strengthen police services by researching and analyzing the best practices to help reduce violent crime	3,000,000	0	3,000,000			
DPS - Joplin Justice Center - capital improvement projects	1,000,000	0	1,000,000			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional security cameras, camera systems, and associated hardware and software	11,683,519	0	11,683,519			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional radios, radio systems, and associated hardware and software	4,652,237	0	4,652,237			
DMH - procure and implement a multi-year, vendor-hosted, integrated commercial off the shelf electronic health record system for use in all of the department's hospitals and facilities	16,000,000	0	16,000,000			
DMH - Amethyst Place - for a non-profit organization with three core programs, that provides transformational healing and empowers generations of women and children to achieve recovery, reunification, and resilience	2,000,000	0	2,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - design and construction of a multi-agency One Health Laboratory Campus, including additional building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	78,626,000	0	78,626,000			
Supreme Court - upgrades to the Case.net system that will provide the public with free access, from their personal internet device, to Case.net identical to the level granted at public access court terminals and currently available to licensed attorneys in the state, provided that any funds remaining upon completion of the Case.net upgrade may be applied to other court improvement projects	5,000,000	0	5,000,000			
DNR - administration of programs appropriated in House Bill 3020 - personal service	658,995	0	658,995			
DNR - administration of programs appropriated in House Bill 3020 - expense and equipment	199,831	0	199,831			
DNR - Jefferson County Courthouse - electrical repairs	320,000	0	320,000			
DNR - McDonald County Historical Society/Pineville Courthouse Preservation - capital improvement projects for a nonprofit organization dedicated to collecting and preserving history, including the preservation of an historic courthouse	100,000	0	100,000			
MoDOT - Kirkwood Amtrak - improvements at a historic train station	2,500,000	0	2,500,000			
MoDOT - Buffalo Municipal Airport - airport repairs and improvements	686,500	0	686,500			
MoDOT - Carrollton Amtrak - planning, design, maintenance, or construction of an Amtrak Station	1,000,000	0	1,000,000			
MoDOT - Washington County Airport - capital improvement projects	1,000,000	0	1,000,000			
DED - state tourism and transatlantic flight loan guarantee incentive program	5,000,000	0	5,000,000			
DED - St. Louis County Jamestown Mall Site - for a local government for the clean-up and preparation for development for a site comprising over one hundred and forty (140) acres which has been abandoned for at least ten years	6,000,000	0	6,000,000			
DED - Springfield Cooper Athletic Fields - maintenance and improvements of a park and sports complex	13,500,000	0	13,500,000			
DED - St. Louis Regional Crime Commission Vacancy Mitigation - removing condemned city-owned, vacant properties	15,000,000	0	15,000,000			
DED - St. Louis Dutchtown Mainstreet Neighborhood Business Improvements - ADA compliant renovations and improvements to a building	50,000	0	50,000			
DED - Chesterfield Sports Complex - planning, design, maintenance or improvements to an athletic complex	2,000,000	0	2,000,000			
DED - Buck O'Neil Center - for a nonprofit agency designated as the primary economic development arm for a home rule city, for the renovation, maintenance and repair of historic structures owned and located within the city	1,000,000	0	1,000,000			
DED - St. Charles City - infrastructure development at Riverpointe	2,500,000	0	2,500,000			
DED - Parade Park - for the redevelopment, reconstruction, and rehabilitation of a historically designated cooperatively-owned project	2,000,000	0	2,000,000			
DED - Discovery Center - capital improvement projects at a non-profit science center	500,000	0	500,000			

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Lieutenant Governor - De Soto Public Library - planning, design, maintenance, or construction	400,000	0	400,000			
Lieutenant Governor - Republic Public Library - planning, design, maintenance, or construction	4,500,000	0	4,500,000			
Lieutenant Governor - Springfield/Greene County Public Library - maintenance and improvements of a library district	6,000,000	0	6,000,000			
Lieutenant Governor - Korean War Veterans' Memorial - maintenance, repairs, expansion and improvements for the official Korean War veterans memorial	1,000,000	0	1,000,000			
Lieutenant Governor - Starlight Theater - capital improvements and programmatic expansion of a nonprofit performing arts center that delivers accessible live entertainment for all audiences, superior theatre arts education, impactful outreach programs and events that utilize the venue, and helps sustain community engagement programming that impacts nearly twenty-five thousand locals each year	2,000,000	0	2,000,000			
Lieutenant Governor - Folly Theater - for a world-class historic theater for enhancements to the venue, including upgrades allowing livestream equipment and broadband	400,000	0	400,000			
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	700,331,869	100	700,331,769	12,000,000	0	12,000,000
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND						
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service				136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment				643,309	214,034	429,275
DED - broadband infrastructure	53,262,456	0	53,262,456			
DED - broadband capacity building - personal service	2,103,654	9,843	2,093,811			
DED - broadband capacity building - expense and equipment	7,896,346	4,725	7,891,621			
DED - reimbursement to broadband providers, for certain costs incurred for state broadband projects to remove, install, or replace utility poles, where such costs are necessary to extend the provider's retail broadband services offering speeds of 100/100 Mbps to an area currently lacking broadband speeds of 25/3 Mbps, excluding providers that have a pre-existing and enforceable federal or state funding commitment for the same location	15,000,000	0	15,000,000			
DOC - planning, design, construction, maintenance, repair, and capital improvements for the installation of additional broadband capacity within state correctional centers	6,221,625	0	6,221,625			
Total Coronavirus State Fiscal Recovery - Broadband Fund	84,484,081	14,568	84,469,513	779,803	214,034	565,769

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE STABILIZATION FEDERAL EMERGENCY 2021 FUND [3]						
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RETENTION"	134,459,064	0	134,459,064			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PPP"	101,377,013	0	101,377,013			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "STAFNG SUPPORT"	7,317,500	0	7,317,500			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SUSTAIN OPS"	49,393,126	0	49,393,126			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PRFSNL DVLPMNT"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC APPRNTCSHP"	2,268,425	0	2,268,425			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "FIN OPS TRNG"	2,195,250	0	2,195,250			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ONSITE ASSIST"	6,219,875	0	6,219,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CHLLENGNG BHVR"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC DATA SYSTEM"	6,585,750	0	6,585,750			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ADMINISTRATION"	3,841,870	0	3,841,870			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RATE STUDY"	365,875	0	365,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			
Total Child Care Stabilization Federal Emergency 2021 Fund	325,000,000	0	325,000,000			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE DISCRETIONARY FEDERAL EMERGENCY RELIEF 2021 FUND [3]						
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "RETENTION"	22,122,234	0	22,122,234			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "PPP"	7,667,821	0	7,667,821			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SU&E IT SPNDS"	13,531,448	0	13,531,448			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "INNOVATION"	6,562,897	0	6,562,897			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "MNTL HLTH"	8,389,498	0	8,389,498			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ACCREDITATION"	4,510,483	0	4,510,483			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "EXPSN UPGRD"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "START-UP NEW"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "HGHR ED GRNTS"	11,276,207	0	11,276,207			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ESSNTL WRKR"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CC DATA SYSTM"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRNG FIN OPS"	2,931,814	0	2,931,814			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ONSITE ASST"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CHLNGNG BHVR"	3,382,862	0	3,382,862			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TEACH"	902,097	0	902,097			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "QUALITY RPT"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ADMIN-E&E"	1,572,319	0	1,572,319			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - funding opportunity providing child care to Missouri essential workers, including but not limited to employees of the State of Missouri, for the purpose of improving employee recruitment and retention; provided that interested new child care provider applicants shall submit a proposal for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve such application or return it to the applicant with suggestions for improvements/corrections to be made within six weeks; and further provided that entities receiving such funds for child care partnerships to provide child care to Missouri's essential workers shall ensure services are available to children of state of Missouri employees, and then as capacity allows, children in the community; and further provided that the child care providers complete reports to the DESE after receiving such funds for child care partnerships the impact of such child care facilities on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - funding opportunity providing child care to employees of Missouri small businesses, for the purpose of improving employee retention; provided that interested businesses shall submit proposals for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve or reject such applications, until such funding has been completely allocated; and further provided that applications featuring multiple small businesses applying together to provide child care for their employees are given priority, and further provided that businesses receiving such funds shall ensure child care services are available to children of their employees, and then as capacity allows, children in the community; and further provided that businesses receiving such funds for child care shall provide to the DESE reports on the impact of such child care partnerships on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - creation of on-site child care facilities at two St. Louis Public Schools high schools, including capital improvement, staff, food, and other supplies necessary to run such facilities, to provide services to their students who have children	500,000	0	500,000			
Total Child Care Discretionary Federal Emergency Relief 2021 Fund	125,000,000	0	125,000,000			
Total All Funds	$ 6,611,694,677	336,834,919	6,274,859,758	3,852,593,938	1,099,857,180	2,752,736,758

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

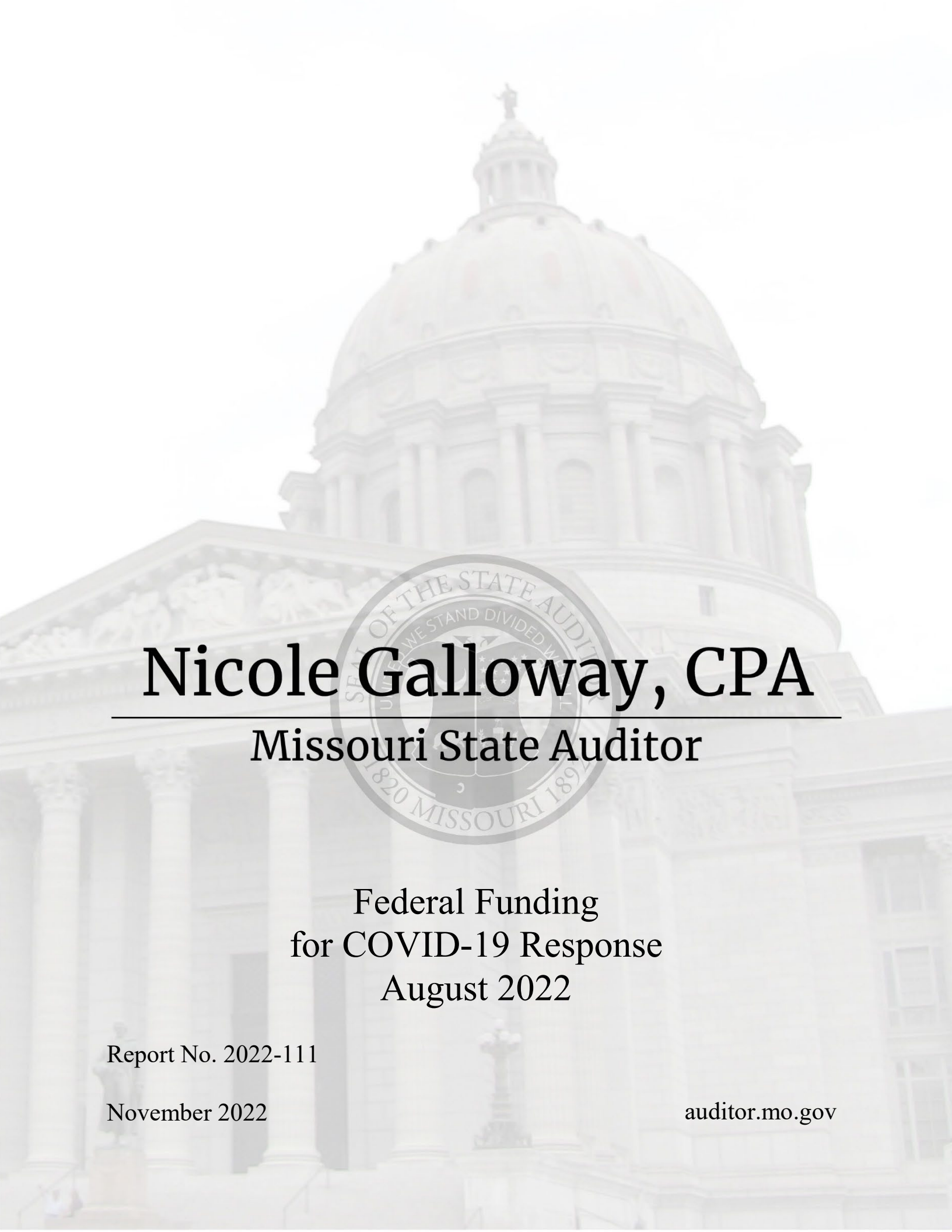
Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

[3] House Bill 3002 section 328 does not clearly describe all appropriations within the Child Care Stabilization Federal Emergency 2021 Fund and Child Care Discretionary Federal Emergency Relief 2021 Fund. Words presented in quotation marks are cited from the Statewide Accounting System's (SAM II) internal description. There were no expenditures from these appropriations through August 2022.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response August 2022

Report No. 2022-111

November 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
August 2022
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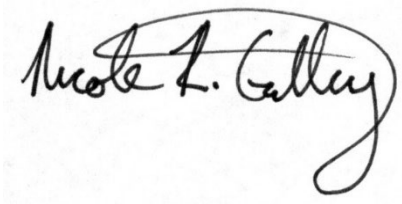
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of August 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In August, the state spent $125 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received $6.4 billion and spent $6.18 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.91 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of August 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of August 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of August 31, 2022, approximately $4.34 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of August 31, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of August 31, 2022, approximately $10.96 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In August, the state spent $125 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received a total of $6.4 billion and spent $6.18 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.91 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
August 1, 2022, through August 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 9,365,746	8,568	337,489	0	0	5,352	9,031,473
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	68,011,936	68,011,936	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	5,715,339	7,562,200	6,516,009	0	0	0	6,761,530
Department of Elementary and Secondary Education Federal Emergency Relief Fund	7,176,055	26,674,726	33,012,265	0	0	0	838,516
Department of Elementary and Secondary Education Federal Fund [2]	(103,410)	1,600	0	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	7,867	141,710	26,147	0	0	0	123,430
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	20,043	1,173,329	1,181,516	0	0	0	11,856
Missouri Department of Transportation Federal Stimulus Fund	3	1,867,068	1,867,069	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,254,920	0	248,460	0	0	0	4,006,460
Department of Mental Health Federal Stimulus Fund	3,500,623	115,554	172,443	0	0	5,856	3,437,878
Department of Mental Health Federal Fund [3]	(483,333)	2,740,878	2,740,878	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	2,048,857	7,646,792	6,646,369	0	0	113,759	2,935,521
Department of Social Services Federal Stimulus Fund	51,924	4,121,884	3,758,219	0	0	0	415,589
Department of Economic Development Federal Stimulus Fund	0	128,099	128,099	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	406,966	194,761	387,934	0	0	139,248	74,545
Total all Funds	$ 31,961,600	120,389,105	125,034,833	0	0	264,215	27,051,657

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through August 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,731,577	2,628,968	0	0	71,136	9,031,473
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,912,243,552	1,912,243,552	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	207,774,226	201,002,972	0	0	9,724	6,761,530
Department of Elementary and Secondary Education Federal Emergency Relief Fund	930,556,288	929,685,279	0	0	32,493	838,516
Department of Elementary and Secondary Education Federal Fund [3]	502,963	604,773	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	867,997	744,567	0	0	0	123,430
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	32,618,448	32,606,592	0	0	0	11,856
Missouri Department of Transportation Federal Stimulus Fund	47,838,381	47,838,379	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	2,230,960	0	0	2,072,750	4,006,460
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	40,228,591	19,075,401	0	725,786	18,441,098	3,437,878
Department of Mental Health Federal Fund [5]	20,210,091	20,693,424	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	431,817,142	426,737,990	0	0	2,143,631	2,935,521
Department of Social Services Federal Stimulus Fund	129,109,456	127,594,117	0	0	1,099,750	415,589
Department of Economic Development Federal Stimulus Fund	495,056	495,056	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	53,135,714	47,430,996	0	0	5,630,173	74,545
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,409,227,542	6,181,277,578	3,605,793	589,605,578	786,898,092	27,051,657

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 726,899	22,038	704,861	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	557,618	10,201,155	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	579,656	10,906,016	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	30,460	169,540	375,700	216,616	159,084
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	1,173,173	10,751,849	24,373,774	13,234,625	11,139,149

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Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	2,000	3,474,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	0	7,569,078	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	2,419,301	25,737,093	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	3,773,384	14,508,019	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	1,118,591	23,881,409	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	233,718	1,316,282	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	78,540	3,121,622	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	304,104	9,438,145	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	9,133,271	138,675,774	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	1,379,072	14,651,785	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	582,023	8,131,629	20,000,000	11,564,648	8,435,352

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	41,395,875	401,667,569	671,739,596	406,973,871	264,765,725
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,348,102	110,951	11,237,151	11,495,405	2,420,061	9,075,344
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	5,294,608	30,407,986	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	48,762,529	466,296,120	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	47,179	582,821	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	47,179	582,821	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	1,303,702	6,696,298	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	0	500,000	750,000	67,187	682,813
Job training and related activities	85,500	40,300	45,200	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	0	225,000			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	1,344,002	7,691,498	27,835,500	7,619,591	20,215,909

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Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	5,066,563	56,704,197	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	58,428	1,996,021	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	5,124,991	58,700,218	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	288,514	4,011,486	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	288,514	4,011,486	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (OA) - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

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Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank				2,141,247	2,141,246	1
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	258,893,730	167,695,993	91,197,737
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	90,269	1,109,731	3,200,000	1,543,438	1,656,562
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service				643,165	249,200	393,965
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment				10,000,000	5,400,694	4,599,306
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	30,270	59,762			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	5,000,000	256,985	4,743,015			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	377,524	6,230,276	15,119,237	7,494,776	7,624,461
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	48,163	1,013,634	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	1,022,206	31,354,725	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	879	752,399	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	14,930	285,070	300,000	74,402	225,598
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	8,604,967	304,840	8,300,127	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	6,740,229	263,732,038	270,472,267	74,713,450	195,758,817
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,202,054	8,046	1,194,008	1,139,388	91,515	1,047,873
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	1,060,401	52,548,230	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	12,911	89	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	46,214	803,786	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	0	615,916	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	83,174	1,372,426			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	188,000	181,070	6,930			
Total DHSS Federal Stimulus Fund	560,944,102	9,523,063	551,421,039	568,162,841	140,938,233	427,224,608

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	851,425	7,286,085	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	473,773	1,249,408	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	25,970	3,487,166	6,532,512	1,443,191	5,089,321
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	16,326,084	3,215,018	13,111,066	27,847,053	14,077,890	13,769,163
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,110,505	777,360	11,333,145	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children's Division - independent living placements and transitional living services	9,180,241	1,100,142	8,080,099	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	0	271,955	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	256,886	1,228,707	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	7,213	7,213	0	1,345,900	1,338,687	7,213

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Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	6,707,787	56,144,833	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	134,601	29,988,795	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	134,601	72,233,133	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	422,137	23,237,527	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	216,388	9,384,458	7,600,846	5,014,151	2,586,695
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,960,510	638,525	53,321,985	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	$ 1,509,112,972	82,661,642	1,426,451,330	2,290,973,768	1,009,817,214	1,281,156,554

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments [2]				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program [2]				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,490,909	95,952,091	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	217,393,127	435,406,198	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [3]	750,000,000	0	750,000,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,062,762	937,238			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	216,231	573,211			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	27,001,822	1,576,663			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	432,546	110,218			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,879,700	35,663,026	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children’s Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [4]	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	$ 7,219,479,219	2,330,456,901	4,889,022,318	5,500,254,776	1,150,698,707	4,349,556,069

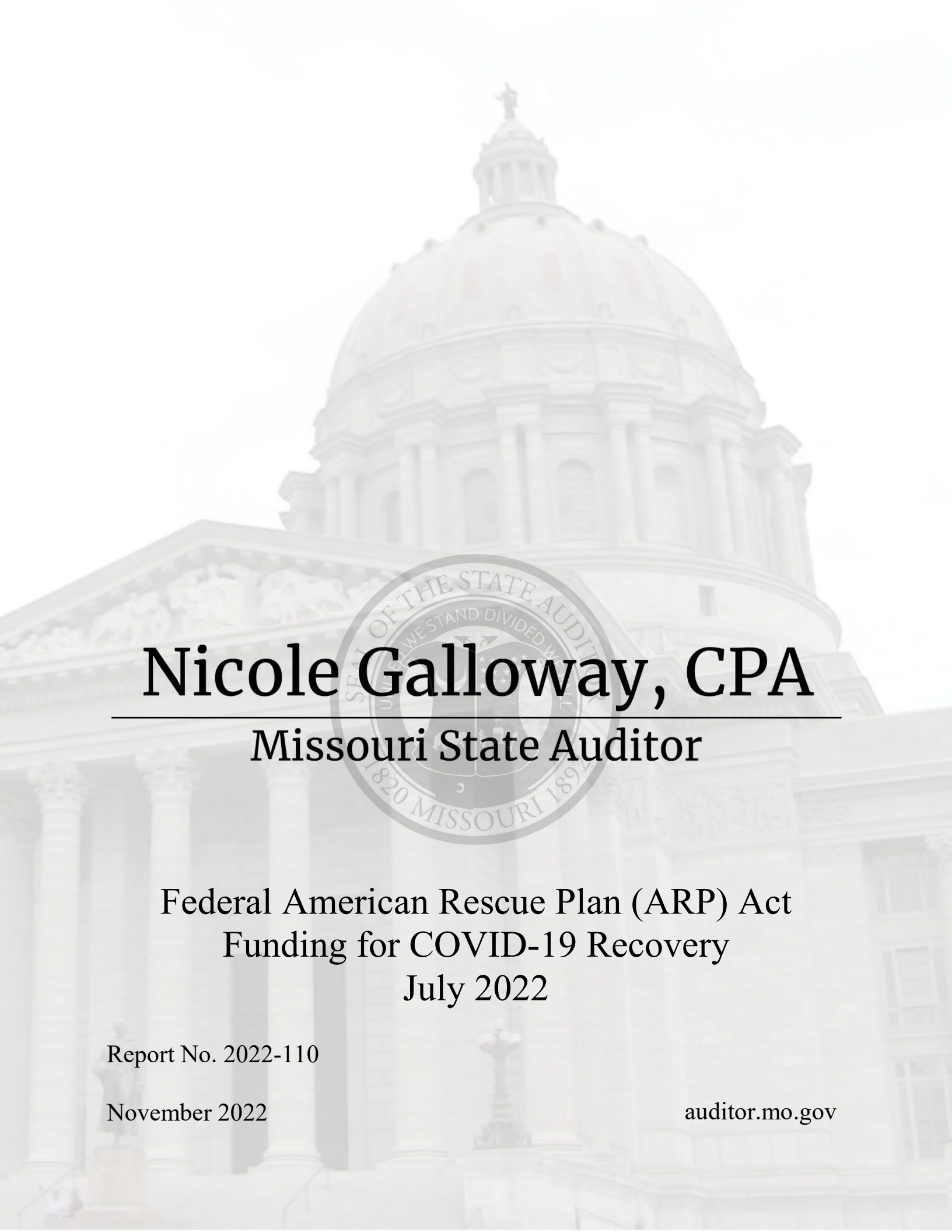
[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services could not directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

[3] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[4] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery July 2022

Report No. 2022-110

November 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
July 2022
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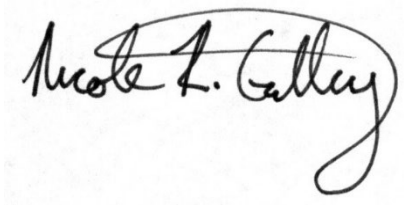
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of July 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In July, the state spent $45.1 million from federal ARP Act assistance (Appendix A). Through the end of July, the state has received $4.25 billion and spent $1.42 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of July 31, 2022, approximately $10.93 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule took effect April 1, 2022; however, recipients could take advantage of the final rule's flexibilities and simplifications before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In July, the state spent $45.1 million from federal ARP Act assistance (Appendix A). Through the end of July, the state has received $4.25 billion and spent $1.42 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
July 1, 2022, through July 31, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus State Government Fiscal Recovery Fund	$ 2,573,807,993	0	0	0	0	1,028,173,857	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	156,778	0	9,835	0	243,014,201	2,097	243,159,047
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	69,339,025	0	94,833	0	471,233,276	38,403	540,439,065
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	0	0	0	280,132,748	0	280,132,748
Coronavirus State Government Fiscal Recovery - Broadband Fund	565,769	0	3,017	0	33,793,632	1,393	34,354,991
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	0	526,201	526,201	0	0	0	0
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	0	27,614,652	18,147,584	0	0	9,212	9,457,856
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	174,898,297	0	12,620,443	0	0	0	162,277,854
Office of Administration Federal Stimulus 2021 Fund	0	1,043,624	0	0	0	0	1,043,624
Secretary of State Federal Stimulus 2021 Fund	0	202,008	202,008	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	0	475,437	475,437	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	0	9,514,168	9,514,168	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	898	23,431	23,224	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	0	31,095	0	0	0	0	31,095
Department of Mental Health Federal Stimulus 2021 Fund	0	67,945	55,780	0	0	12,165	0
Department of Social Services Federal Stimulus 2021 Fund	0	2,560,690	2,560,690	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	3,052,392	(695,000)	807,851	0	0	4,246	1,545,295
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(236,693)	236,693	19,950	0	0	0	(19,950)
Total all Funds	$ 2,832,223,384	41,600,944	45,061,021	0	1,028,173,857	1,028,241,373	2,828,695,791

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through July 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	225,161,395	0	0	0	0
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	1,139,661,995	1,545,634,136
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	10,105	0	243,171,249	2,097	243,159,047
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	41,248,898	0	581,784,563	96,600	540,439,065
Coronavirus State Government Fiscal Recovery - Revenue Replacement Fund	0	0	0	280,132,748	0	280,132,748
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	217,051	0	34,573,435	1,393	34,354,991
Department of Elementary and Secondary Education Federal Stimulus 2021 Fund	526,201	526,201	0	0	0	0
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	361,570,923	352,103,855	0	0	9,212	9,457,856
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,132,834	70,854,980	0	0	0	162,277,854
Office of Administration Federal Stimulus 2021 Fund	1,538,624	495,000	0	0	0	1,043,624
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	2,024,321	2,024,321	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	954,195	954,195	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	147,783,504	147,783,504	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	125,635	124,530	0	0	0	1,105
Department of Labor & Industrial Relations Federal Stimulus 2021 Fund	31,095	0	0	0	0	31,095
Department of Mental Health Federal Stimulus 2021 Fund	1,077,557	1,065,392	0	0	12,165	0
Department of Social Services Federal Stimulus 2021 Fund	14,996,466	14,996,466	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	32,193,665	30,589,807	0	0	58,563	1,545,295
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	452,270	472,220	0	0	0	(19,950)
FMAP Enhancement Expansion Fund [3]	260,765,861	260,765,861	0	0	0	0
Total all Funds	$ 4,248,816,393	1,419,940,572	0	1,139,661,995	1,139,842,025	2,828,695,791

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the 2 fiscal years ending June 30, 2023, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2023, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because its appropriations are not used for ARP Act purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND						
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	$ 250,000,000	0	250,000,000	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	250,000,000	0	250,000,000	442,164,000	225,161,395	217,002,605
CORONAVIRUS CAPITAL PROJECTS FUND						
OA - for the Department of Economic Development (DED) - broadband infrastructure	196,737,544	0	196,737,544			
Total Coronavirus Capital Projects Fund	196,737,544	0	196,737,544			
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS 2021 FUND						
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention				89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations				118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas				14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers				2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs				63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.				67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs				18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees				10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices				7,500,000	0	7,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship				3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs				6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations				8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend				7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma				13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management				9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications				6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri				500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	526,201	3,180,022	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council				365,000	0	365,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	516,984	0	516,984			
Total DESE Federal Stimulus 2021 Fund	4,364,165	526,201	3,837,964	448,241,317	0	448,241,317

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE FEDERAL EMERGENCY RELIEF 2021 FUND						
Distributions to free public schools under the ARP Act - expense and equipment				1,762,124,659	333,956,271	1,428,168,388
Distributions to the free public schools under the ARP Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	1,762,124,659	27,574,652	1,734,550,007			
Distributions to the free public schools under the ARP Act - administration of the program	13,125,000	0	13,125,000			
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	0	20,000,000	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the ARP Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	0	3,204,078	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the ARP Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451	9,618,451	0	9,618,451
Special Education Program	46,541,208	0	46,541,208	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	0	3,253,268	3,253,268	0	3,253,268
Education under the ARP Act - personal service	725,841	20,462	705,379			
Education under the ARP Act - expense and equipment	1,224,000	0	1,224,000			
Missouri Postsecondary Advising Program	9,075,000	0	9,075,000			
Data system upgrades	640,626	0	640,626			
Teacher recruitment and retention grant program	19,957,126	0	19,957,126			
Missouri Mathematics Mastery Program	10,326,250	0	10,326,250			
Mental health support initiatives	19,100,000	0	19,100,000			
Assessment system redesign	12,958,885	0	12,958,885			
Missouri Read, Lead, Exceed Program	26,991,925	0	26,991,925			
Afterschool programs	20,000,000	0	20,000,000			
Research and analysis	2,167,000	0	2,167,000			
Administration	7,662,817	0	7,662,817			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
For a one-time grant not more than $1,500 to the parent, parents or guardians of each eligible kindergarten through grade 12 age child to support qualifying educational enrichment activities; these funds may be administered by a third-party vendor, which must create a digital account for each recipient that allows for reimbursement and for direct payment for qualified expenses; the DESE shall establish criteria for qualifying expenses, which shall include but not be limited to: tutoring, extended school day educational programs, academic and arts-related day or summer camps, and educational, learning, study skills services, or services offered by local education agencies; grant awards shall be calculated in two tranches; eligible first tranche applicants shall include those applicants with incomes below 185 percent of the federal poverty level; first tranche awards shall be the lesser of $1,500 or the quotient of the total appropriation divided by the eligible number of applicants; any amount of appropriation remaining after the first tranche distribution shall constitute the second tranche distribution; the second tranche distribution shall be equally divided among all remaining eligible applicants who did not receive a first tranche award; the DESE shall establish metrics to determine usage and success of program	25,000,000	0	25,000,000			
Total DESE Federal Emergency Relief 2021 Fund	2,082,338,002	27,595,114	2,054,742,888	1,913,383,532	333,956,271	1,579,427,261
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND						
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the ARP Act of 2021	2,207,000	0	2,207,000	500,000	0	500,000
Transit Program - assistance to transit providers to continue responding to the ongoing COVID-19 pandemic, including for costs to assist with operations, including payroll and personal protective equipment expenses, including support to rural transit agencies and transit service for the elderly and individuals with disabilities, pursuant to the provisions of the ARP Act of 2021	12,903,690	0	12,903,690			
Total MoDOT Federal Stimulus 2021 Fund	15,110,690	0	15,110,690	500,000	0	500,000

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment				10,511,801	0	10,511,801
DHSS - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, Brain Injury Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, including payments to providers for value-based payment initiatives. Provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose. This language does not create any entitlements not established by statute - expense and equipment	19,604,343	5,717,039	13,887,304			
DHSS - Division of Community and Public Health - Brain Injury Waiver				11,527	0	11,527
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care				3,170,849	0	3,170,849

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care, including payments to providers for value-based payment initiatives	14,797,932	719,034	14,078,898			
DHSS - Division of Senior and Disability Services - Medicaid Home and Community-Based Services Program - expense and equipment	1,784,417	0	1,784,417			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Bureau of Special Health Care Needs information technology	235,000	0	235,000			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Reassessment Training Program	62,500	0	62,500			
DHSS - Division of Senior and Disability Services - HCBS enhancements - Prescribed Pediatric Extended Care Program Pilot	272,247	0	272,247			
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				58,355,322	58,234,537	120,785
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - rate standardization and provider rate increases	96,689,068	6,184,370	90,504,698			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment IT infrastructure	9,904,016	0	9,904,016			
DMH - Division of Developmental Disabilities - community programs, including long-term transformation initiatives and efforts for reimbursement of providers based on integration of key identified outcomes that produce value-based care delivery models to improve quality and efficiency of the total care delivered to individuals - value-based payment administration costs	3,946,163	0	3,946,163			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Health Risk Screening Tool	150,000	0	150,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Risk Mitigation	14,815	0	14,815			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Enhanced Quality Services/Base Provider Review	11,690,000	0	11,690,000			
DMH - Division of Developmental Disabilities - developmental disability home and community based services enhancements - Medication Administration Certification	200,000	0	200,000			
Total HCBS FMAP Enhancement Fund	159,350,501	12,620,443	146,730,058	72,049,499	58,234,537	13,814,962

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND						
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - personal service	58,025	0	58,025			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	1,250,000	0	1,250,000	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	250,000	0	250,000	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	1,558,025	0	1,558,025	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND						
Missouri State Council on the Arts - expense and equipment				900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund				900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND						
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	235,225	3,105,111	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	235,225	3,105,111	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND						
Low-Income Weatherization Assistance Program payments	10,384,342	475,437	9,908,905	10,384,342	478,758	9,905,584
Rock Island State Park - expense and equipment	158,622	0	158,622			
Total DNR Federal Stimulus 2021 Fund	10,542,964	475,437	10,067,527	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program				324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund				324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND						
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]				142,000,000	124,442,402	17,557,598
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	216,000,000	9,514,168	206,485,832			
Total Housing Assistance Federal Stimulus 2021 Fund	216,000,000	9,514,168	206,485,832	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND						
Business and Community Services Division - Missouri Community Service Commission - personal service	61,190	0	61,190			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	3,007,000	23,224	2,983,776	323,100	101,306	221,794
Division of Tourism - coordination of advertising of at least $70,000 for the Missouri State Fair - expense and equipment	3,000,000	0	3,000,000			
Business and Community Services Division - personal service	54,587	0	54,587			
Business and Community Services Division - expense and equipment	948,259	0	948,259			
State Small Business Credit Initiative	94,855,803	0	94,855,803			
Total DED Federal Stimulus 2021 Fund	101,926,839	23,224	101,903,615	323,100	101,306	221,794

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND						
Division of Employment Security - personal service	3,879,477	0	3,879,477	707,500	0	707,500
Division of Employment Security - expense and equipment	5,449,216	0	5,449,216	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	668,107	0	668,107	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,872,792	0	1,872,792	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	11,869,592	0	11,869,592	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND						
Division of Behavioral Health - treatment of alcohol and drug abuse	12,507,365	0	12,507,365	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	7,312,877	0	7,312,877	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	620,298	0	620,298	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	163,441	32,602	130,839	490,324	154,135	336,189
Division of Behavioral Health - adult community programs - mobile forensic team - personal service	247,123	21,410	225,713			
Division of Behavioral Health - adult community programs - 988 cooperative grant - personal service	21,220	1,768	19,452			
Division of Behavioral Health - adult community programs - 988 cooperative grant - expense and equipment	932,092	0	932,092			
Division of Behavioral Health - prevention and education services	3,198,535	0	3,198,535	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	573,198	0	573,198	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	882,000	0	882,000	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	315,000	0	315,000	78,750	0	78,750
Division of Behavioral Health - State Operated Community Waivers	3,400,000	0	3,400,000			
Total DMH Federal Stimulus 2021 Fund	30,173,149	55,780	30,117,369	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND						
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	2,560,689	90,898,388	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need				14,530,873	0	14,530,873
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - family violence prevention	2,160,361	0	2,160,361	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	0	6,148,640	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault				2,940,803	0	2,940,803
Family Support Division - Victims of Crime Act Unit - for grants to not-for-profit organizations for services and programs to assist victims of sexual assault	2,940,803	0	2,940,803			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Division - specialized investigation skills training	650,607	0	650,607	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	0	278,833	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment				6,249,049	0	6,249,049
Family Support Division - implementation of the redetermination process for MO HealthNet eligibility after the COVID-19 federal public health emergency ends - expense and equipment	6,249,049	0	6,249,049			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000	900,000	0	900,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	6,100,000	0	6,100,000			
Total DSS Federal Stimulus 2021 Fund	129,504,233	2,560,689	126,943,544	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND						
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	173,056	4,463	168,593	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	1,192,499	183,397,268	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging				26,234,737	150,135	26,084,602
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging	26,234,737	144,260	26,090,477			
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service				125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment				11,261,324	29,900	11,231,424
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations				39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	0	187,480	187,480	0	187,480
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - personal service	242,682	0	242,682			
Division of Community and Public Health - strengthening public infrastructure, workforce, and data systems - expense and equipment	45,000,000	0	45,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - personal service	56,461	0	56,461			
Division of Community and Public Health - detection and mitigation of COVID-19 in confinement facilities - expense and equipment	8,480,059	0	8,480,059			
Division of Community and Public Health - Epidemiology Laboratory Capacity - Advanced Molecular Detection - Public Health Lab Preparedness - expense and equipment	4,634,965	0	4,634,965			
Division of Community and Public Health - Public Health Workforce Development - personal service	216,054	2,296	213,758			
Division of Community and Public Health - Public Health Workforce Development - expense and equipment	37,983,085	0	37,983,085			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - personal service	104,111	0	104,111			
Division of Community and Public Health - detection and mitigation of COVID-19 in homeless service sites and other congregate living facilities - expense and equipment	1,615,681	0	1,615,681			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - personal service	90,636	0	90,636			
Division of Community and Public Health - distribution of COVID-19 immunizations with a focus on reaching unserved, rural, and ethnic minority populations - expense and equipment	34,376,176	0	34,376,176			
Division of Community and Public Health - Small Rural Hospital Improvement Program - expense and equipment	8,681,434	0	8,681,434			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - personal service	302,463	0	302,463			
Division of Community and Public Health - Nursing Home and Long-Term Care Facility Strike Team Initiative - expense and equipment	7,502,916	0	7,502,916			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - personal service	521,813	0	521,813			
Division of Community and Public Health - Strengthening Healthcare Associated Infections and Antibiotic Resistance Program Capacity - expense and equipment	3,685,803	0	3,685,803			
Division of Community and Public Health - travel-related public health initiatives - expense and equipment	498,750	0	498,750			
Division of Senior and Disability Services - program operations and support - expense and equipment	786,098	0	786,098			
Division of Senior and Disability Services - special health care needs programs - expense and equipment	86,400	0	86,400			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	1,443,707	0	1,443,707			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	101,430	0	101,430			
OA - Information Technology Service Division - for DHSS - expense and equipment	48,233	0	48,233	13,058	4,000	9,058
Total DHSS Federal Stimulus 2021 Fund	367,643,997	1,343,518	366,300,479	222,614,962	29,781,955	192,833,007

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS 2021 FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	10,800,000	0	10,800,000			
Total DPS Federal Stimulus 2021 Fund	10,800,000	0	10,800,000			
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND						
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service				129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment				27,818	0	27,818
DNR - water infrastructure grants and lead service-line inventories - personal service	516,920	9,939	506,981			
DNR - water infrastructure grants and lead service-line inventories - expense and equipment	411,203,154	27	411,203,127			
DNR - state park and historic site water and wastewater improvements - expense and equipment	40,900,200	0	40,900,200			
DNR - Missouri Hydrology Information Center - personal service	793,938	0	793,938			
DNR - Missouri Hydrology Information Center - expense and equipment	9,661,564	0	9,661,564			
DNR - Republic - wastewater improvements and projects	25,000,000	0	25,000,000			
DNR - St. Charles County - storm water mitigation and remediation	2,500,000	0	2,500,000			
DNR - Warrenton - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,159,753	0	3,159,753			
DNR - Eureka - planning, design, maintenance or construction of a flood wall	4,000,000	0	4,000,000			
DNR - Clarksville - planning, design, maintenance or construction of a flood wall	2,000,000	0	2,000,000			
DNR - Dellwood - constructing bio-stabilization and high rock lining	1,500,000	0	1,500,000			
DNR - Lee's Summit - upgrades and maintenance to sewer systems	10,500,000	0	10,500,000			
DNR - City of Ozark - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	3,250,000	0	3,250,000			
DNR - Brush Creek - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	2,875,000	0	2,875,000			
DNR - St. Genevieve - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,250,000	0	1,250,000			
DNR - De Soto - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	1,000,000	0	1,000,000			
DNR - Union - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems and storm water systems	900,000	0	900,000			
DNR - Chesterfield - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Carthage - water infrastructure projects	2,000,000	0	2,000,000			
DNR - Joplin - water infrastructure projects	5,000,000	0	5,000,000			
DNR - Rolla - water infrastructure projects	2,000,000	0	2,000,000			
MoDOT - investments in waste water improvements, including costs related to the connection of statewide facilities to municipal sewer systems	8,505,000	0	8,505,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Missouri Department of Agriculture (MDA) - for stormwater projects at the Missouri State fairgrounds - expense and equipment	3,211,602	0	3,211,602			
MDA - for a covered arena at the Missouri State fairgrounds - expense and equipment	29,391,000	0	29,391,000			
Department of Conservation (MDC) - levee setback and road relocation at Columbia Bottom Conservation Area	15,000,000	0	15,000,000			
DPS - planning, design, construction, and capital improvements to replace water and sanitation lines, connections to municipal wastewater treatment facilities, and establishing water and wastewater service	5,312,270	0	5,312,270			
Department of Corrections (DOC) - planning, design, construction, maintenance, repair, and capital improvements for water storage, water delivery, waste water systems, and storm water systems at facilities statewide	14,105,101	0	14,105,101			
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	607,535,502	9,966	607,525,536	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND						
DPS - State Emergency Management Agency - expenses of any state agency responding to COVID-19	69,365,337	24,627	69,340,710	40,000,000	271,884	39,728,116
DPS - compiling, standardizing, and maintaining Geographic Information System (GIS) data in support of the statewide implementation of Next Generation 911 (NG911) and enhancements - GIS activities	8,000,000	0	8,000,000			
DPS - compiling, standardizing, and maintaining GIS data in support of the statewide implementation of NG911 and enhancements - NG911 implementation	10,000,000	0	10,000,000			
DPS - sub-system addition to the Missouri Statewide Interoperability Network, increasing user capacity and portable radio communication coverage throughout Jefferson City, and extending into Cole and Callaway Counties	4,000,000	0	4,000,000			
DPS - planning, design, construction, and equipping of a crime laboratory as part of a multi-agency laboratory campus including building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	104,662,200	0	104,662,200			
DPS - crime labs sexual assault kit testing	1,125,000	0	1,125,000			
DPS - grants to emergency medical services providers	10,000,000	0	10,000,000			
DPS - grants to public safety officers	10,000,000	0	10,000,000			
DPS - grants to fire protection entities	10,000,000	0	10,000,000			
DMH - Critical Healthcare Staffing				60,000,000	40,876,529	19,123,471
DMH - design, renovation, construction, and improvements to become compliant with Americans with Disabilities Act standards in cottages and group homes	6,987,195	0	6,987,195			
DMH - design, renovation, construction, and improvements of the Fulton State Hospital Biggs Building	15,999,999	0	15,999,999			
DMH - program operations and support	600,000	0	600,000			
DMH - adult community programs	1,081,500	0	1,081,500			
DMH - grants to federally qualified health centers, certified community behavioral health organizations, and community mental health centers	148,713,118	0	148,713,118			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DMH - Johnson County Recovery Lighthouse - repair and renovation of an organization that provides transitional living and supportive housing for individuals in recovery from alcohol and drugs	607,524	0	607,524			
DMH - People's Health Center - grants to a federally qualified health center	500,000	0	500,000			
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants				10,000,000	0	10,000,000
DSS - providers of Medicaid services in rural counties for the purchase of necessary equipment and trainings for the purpose of increasing access to telehealth services for MO HealthNet participants	8,500,000	0	8,500,000			
DSS - design, bidding, and construction of a new youth treatment facility to provide day treatment services for youth	5,953,333	0	5,953,333			
DSS - grants to local county law enforcement and local county prosecutors in counties with a high percentage of alleged sexual crimes against children	1,000,000	0	1,000,000			
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service				343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment				208,191	0	208,191
DED - administration of programs appropriated in House Bill 3020 - personal service	2,204,313	46,914	2,157,399			
DED - administration of programs appropriated in House Bill 3020 - expense and equipment	319,640	1,969	317,671			
DED - broadband cellular towers, with priority to underserved and unserved locations	20,000,000	0	20,000,000			
DED - community development and revitalization	100,000,000	0	100,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects under one thousand (1,000) contiguous acres in size	25,000,000	0	25,000,000			
DED - grants to political subdivisions, including but not limited to levee districts, for an Industrial Site Development Program, for projects one thousand (1,000) or more contiguous acres in size	50,000,000	0	50,000,000			
DED - Small Business Grant Program	10,000,000	0	10,000,000			
DED - non-profit grant program	7,500,000	0	7,500,000			
DED - workforce development	30,000,000	0	30,000,000			
DED - state tourism marketing	5,000,000	0	5,000,000			
DED - local tourism development	30,000,000	0	30,000,000			
DED - grants to entertainment venues	5,000,000	0	5,000,000			
Department of Higher Education and Workforce Development (DHEWD) - MO Excels for Non-Profits - distributions to private institutions of higher education for MoExcels Workforce Development Initiatives recommended by the Coordinating Board for Higher Education	10,000,000	0	10,000,000			
DHEWD - planning and implementing technology updates for Missouri's job centers providing statewide services to citizens and employers and to provide adaptive technology to service citizens with disabilities and allow for improved virtual delivery of services - expense and equipment	500,000	0	500,000			
DHEWD - East Central College Rolla Campus Health Sciences Academy - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	6,500,000	0	6,500,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Jefferson College Arnold Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,821,265	0	1,821,265			
DHEWD - Metropolitan Community College Blue River Campus - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,000,000	0	10,000,000			
DHEWD - Mineral Area College Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - Ozarks Technical College Airframe/Power Plant Maintenance Center for Excellence - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - St. Charles Community College Workforce Technical Innovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	18,000,000	0	18,000,000			
DHEWD - St. Louis Community College Florissant Valley Campus Health Sciences Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - State Fair Community College Advanced Agriculture & Transportation Technology - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			
DHEWD - State Technical Supply Chain Workforce Education - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - University of Central Missouri Humphreys Building Renovation - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	19,900,000	0	19,900,000			
DHEWD - Missouri State University Center for Transformational Education for Life, Physical, and Health Sciences - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	30,000,000	0	30,000,000			
DHEWD - Lincoln University Health Sciences & Crisis Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	20,000,000	0	20,000,000			
DHEWD - Missouri Southern State University Health Sciences & Tech Innovation Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,000,000	0	15,000,000			
DHEWD - Missouri Western State University and North Central Missouri College collaborative efforts for the Convergent Technology Alliance Center - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	5,000,000	0	5,000,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - Harris-Stowe State University STEM Academic Building - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	15,500,000	0	15,500,000			
DHEWD - University of Missouri - Columbia NextGen Precision Health - for construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	104,500,000	0	104,500,000			
DHEWD - Missouri State University - West Plans - for completion and operational costs of an autism center	7,500,000	0	7,500,000			
DHEWD - University of Missouri Columbia Thompson Center for Autism Research - for construction and sitework of a center for autism and neurodevelopmental disorders that provides clinical services, research, and training	31,500,000	0	31,500,000			
OA - Division of Facilities Management, Design and Construction - completing HVAC projects for various state department facilities - expense and equipment	20,000,000	0	20,000,000			
OA - Information Technology Services Division - planning and implementing technology updates for the Department of Commerce and Insurance's (DCI's) e-Licensing system - expense and equipment	21,000,000	0	21,000,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - personal service	888,000	0	888,000			
OA - Division of Accounting - administration of programs appropriated in House Bill 3020 - expense and equipment	501,000	0	501,000			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - personal service	541,044	0	541,044			
OA - Division of Purchasing - administration of programs appropriated in House Bill 3020 - expense and equipment	56,144	0	56,144			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - personal service	870,000	0	870,000			
OA - Facilities Management, Design and Construction - administration of programs appropriated in House Bill 3020 - expense and equipment	36,576	0	36,576			
DHSS - reimbursements to Residential Care Facilities and Assisted Living Facilities for expenses due to the impact of COVID-19	10,000,000	0	10,000,000			
DHSS - aid to local public health agencies	2,300,000	0	2,300,000			
DHSS - Mississippi County Hospital - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	500,000	0	500,000			
DHSS - Phelps Health - asbestos abatement and cleanup at a hospital that provides a ministry of healing, wellness, quality, and love	4,000,000	0	4,000,000			
DHSS - Jordan Valley Lebanon School District - early childcare fusion between a Federally Qualified Health Center and a school district	5,000,000	0	5,000,000			
DHSS - Texas County Hospital Surgical Center - completion of a surgical center	1,000,000	0	1,000,000			
DHSS - Golden Valley Memorial Hospital - capital improvement projects	1,000,000	0	1,000,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Children's Trust Fund Board - pay for outcomes program through the Children's Trust Fund designed to enhance the effectiveness of evidence-based home visiting programs serving high-risk families	500,000	0	500,000			
MDA - competitive grants to innovative projects that promote agriculture in urban/suburban communities	50,000	0	50,000			
DNR - testing, filtration, and remediation of lead in drinking water sources within buildings housing early childhood, elementary, and secondary education programs which receive state funding	27,000,000	0	27,000,000			
MoDOT - grants to port authorities	25,000,000	0	25,000,000			
MoDOT - New Madrid Port Authority - grants to a port authority	5,000,000	0	5,000,000			
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	1,178,083,188	73,510	1,178,009,678	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND						
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	24,000,000	0	24,000,000	12,000,000	0	12,000,000
DSS - modernizing the Missouri Automated Child Support System - personal service	2,250,000	0	2,250,000			
DSS - modernizing the Missouri Automated Child Support System - expense and equipment	25,000,000	0	25,000,000			
DSS - development of a case management system	7,000,000	0	7,000,000			
DSS - St. Louis Family Forward Campus - establishment of a campus providing training and research on trauma informed services as well as expending access to services to children and families who are victims of severe trauma	1,200,000	0	1,200,000			
DSS - Columbia Voluntary Action Center - planning, design, maintenance, or construction of a nonprofit social services agency that assists residents who are experiencing hardships by providing resources for basic and emergency needs in aide to overcome hardships and maintain self-sufficiency	6,000,000	0	6,000,000			
DSS - Urban League of Metropolitan St. Louis - repair and renovations of a workforce development site	2,500,000	0	2,500,000			
DSS - Covering House - renovating a facility gifted to a nonprofit agency that provides therapeutic recovery services to survivors of child sex trafficking	4,100,000	0	4,100,000			
DSS - Mattie Rhodes Center - nonprofit community development organization dedicated to individual and family well-being through social services, behavioral health counseling and the arts	500,000	0	500,000			
DSS - St. Patrick Center - for a non-profit organization to acquire a building that will provide housing units to a center that works to end homelessness	890,000	0	890,000			
DSS - Emmanuel Youth Center - construction of a new building for a family and child development center that provides early childcare services, before and after school programs that provide youth assistance, education and resources	1,000,000	0	1,000,000			
DSS - Ferguson Homeless Shelter - for a nonprofit organization that provides summer food programs, food pantry and safe houses for men and women who are victims of abuse	300,000	0	300,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DSS - Boys and Girls Club Poplar Bluff - for a nonprofit organization serving youth for over twenty years that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience, including after school and summer programs that assures success	2,000,000	0	2,000,000			
DSS - Boys and Girls Club Kansas City - for a nonprofit organization that enables young people to reach their full potential as productive, caring, responsible citizens by providing a club experience that assures success	200,000	0	200,000			
DSS - Christian County Youth Facility - capital improvement projects at a youth facility	500,000	0	500,000			
DESE - distributions to providers of vocational education programs	20,000,000	0	20,000,000			
DESE - Northland Career Technical Center - construction of a new building to provide advanced workforce development for a school district	30,000,000	0	30,000,000			
DESE - East Prairie School - maintenance and improvements	250,000	0	250,000			
DESE - St. Louis School District - replacement of fence for twenty eight schools	800,000	0	800,000			
DESE - Jefferson City Special Learning Center - learning center serving children with disabilities, including a childcare program for children with disabilities	3,500,000	0	3,500,000			
DESE - Cape Girardeau Vocational Technical Center - for equipment and structural improvements	3,000,000	0	3,000,000			
DHEWD - agriculture innovation and workforce program grants to higher education institutions	10,000,000	0	10,000,000			
DHEWD - Crowder College Transportation Technology Building - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	3,978,000	0	3,978,000			
DHEWD - Moberly Area Community College Next Century Networking - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,489,148	0	1,489,148			
DHEWD - North Central Missouri College Student Center - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,166,667	0	1,166,667			
DHEWD - Three Rivers College Technical Education Expansion - for the acquisition and improvement of land and construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	1,000,000	0	1,000,000			
DHEWD - Southeast Missouri State University River Campus Extension - for the demolition, construction, and/or renovation needs for a dual role, multi-use, multi-facility comprehensive development including related planning, design, acquisitions, project management, fixtures, equipment, systems furniture, and start-up costs	11,000,000	0	11,000,000			
DHEWD - Truman State University Kirk Student Access & Success Center - for the demolition, construction, and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	10,517,500	0	10,517,500			
DHEWD - Missouri University of Science and Technology Missouri Protoplex - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	41,250,000	0	41,250,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHEWD - University of Missouri Kansas City Health Sciences District Development - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - University of Missouri - St Louis Campus of the Future - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	40,000,000	0	40,000,000			
DHEWD - Northwest Missouri State University Martindale Hall - for the construction and/or renovation needs including related planning, design, acquisitions, project management, equipment and start-up costs	8,500,000	0	8,500,000			
DHEWD - University of Missouri - equipment and facilities for the Missouri Foundation Seed program	3,240,000	0	3,240,000			
DHEWD - St. Louis Employment and Training Center - planning, design, maintenance, or construction of an agency that connects job seekers to training programs and employment, helping employers diversify their workforce, and assisting youth with career skills	4,000,000	0	4,000,000			
DHEWD - South Kansas City Chamber Workforce Development Center - capital improvements and workforce development needs for a nonprofit membership organization serving business	350,000	0	350,000			
DHEWD - Delta Research Center Soils Analysis Laboratory - to the University of Missouri for maintenance, repair, and capital improvements of the T.E. “Jake” Fisher Delta Research Center	1,000,000	0	1,000,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - personal service	12,669,000	0	12,669,000			
OA - digital government transformation of the State of Missouri information technology systems, provided, first, that the vendors included in the Office Productivity and Collaboration Suite evaluation that was commissioned by the Information Technology Services Division have an opportunity to present their relevant product and pricing information to the Cabinet Information Technology Governance Council for evaluation based on clearly identified predetermined metrics that have been communicated to the vendors prior to their presentations to which they will be evaluated, scored, and for which a final decision shall be determined by the cabinet - expense and equipment	113,466,000	0	113,466,000			
OA - Springfield Public School Agriculture & Youth Education Center at Empire Fairgrounds - planning, design, and construction, for a non-profit organization dedicated to preserving and cultivating Southwest Missouri’s rich agricultural heritage by supporting youth in agriculture	10,000,000	0	10,000,000			

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	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
MDA - replacing the MDA's Grain Regulatory Services licensing system	1,011,870	0	1,011,870			
MDA - Pemiscot County Soybean Crushing Facility - grants and contracts for utility and rail infrastructure construction and enhancements to support the construction or operation of an agricultural, value-added processing facility, provided that any electrical utility infrastructure construction or enhancement for such facility shall only be undertaken by a rural electric cooperative organized or operating under the provisions of and such cooperative may be reimbursed for expenses incurred in furtherance of such project	4,000,000	0	4,000,000			
MDA - Agriculture Business Development Division - Agriculture and Small Business Development Authority - biofuel infrastructure projects	4,000,000	0	4,000,000			
DPS - build-out of the Public Safety Broadband Network in Jefferson City to increase wireless broadband coverage and capacity in and around the buildings of the Capitol Complex	12,326,602	0	12,326,602			
DPS - an additional zone controller in order to reduce load and increase capacity of the Missouri Statewide Interoperability Network	3,100,000	0	3,100,000			
DPS - funding of use of force training provided by a POST certified non-profit entity to all Missouri law enforcement agencies. Such entity shall provide four hours of training to Missouri law enforcement agencies. Such non-profit entity shall have a proven track record of successful use of force training	1,000,000	0	1,000,000			
DPS - providing a matching grant to a county with more than one million inhabitants to establish a regional intelligence and information center, a property control facility, and a training facility and range for law enforcement, provided that any grant award disbursed from this appropriation shall be matched on a 50/50 basis provided that such funds shall be matched by the recipient or local entity	23,000,000	0	23,000,000			
DPS - Buffalo Law Enforcement and Fire Dept. Training Facility - construction of a building that will provide a regional training facility for law enforcement and fire department personnel	3,000,000	0	3,000,000			
DPS - maintenance and improvements for county jails	10,000,000	0	10,000,000			
DPS - Kansas City Police Foundation - purchase of equipment for a nonprofit organization to help reduce the incident of violent crime and strengthen police services by researching and analyzing the best practices to help reduce violent crime	3,000,000	0	3,000,000			
DPS - Joplin Justice Center - capital improvement projects	1,000,000	0	1,000,000			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional security cameras, camera systems, and associated hardware and software	11,683,519	0	11,683,519			
DOC - maintenance, repairs, replacements, unprogrammed requirements, emergency requirements, and improvements to institutional radios, radio systems, and associated hardware and software	4,652,237	0	4,652,237			
DMH - procure and implement a multi-year, vendor-hosted, integrated commercial off the shelf electronic health record system for use in all of the department's hospitals and facilities	16,000,000	0	16,000,000			
DMH - Amethyst Place - for a non-profit organization with three core programs, that provides transformational healing and empowers generations of women and children to achieve recovery, reunification, and resilience	2,000,000	0	2,000,000			

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS - design and construction of a multi-agency One Health Laboratory Campus, including additional building space, laboratory space, fixtures, equipment, systems furniture, and parking infrastructure	78,626,000	0	78,626,000			
Supreme Court - upgrades to the Case.net system that will provide the public with free access, from their personal internet device, to Case.net identical to the level granted at public access court terminals and currently available to licensed attorneys in the state, provided that any funds remaining upon completion of the Case.net upgrade may be applied to other court improvement projects	5,000,000	0	5,000,000			
DNR - administration of programs appropriated in House Bill 3020 - personal service	658,995	0	658,995			
DNR - administration of programs appropriated in House Bill 3020 - expense and equipment	199,831	0	199,831			
DNR - Jefferson County Courthouse - electrical repairs	320,000	0	320,000			
DNR - McDonald County Historical Society/Pineville Courthouse Preservation - capital improvement projects for a nonprofit organization dedicated to collecting and preserving history, including the preservation of an historic courthouse	100,000	0	100,000			
MoDOT - Kirkwood Amtrak - improvements at a historic train station	2,500,000	0	2,500,000			
MoDOT - Buffalo Municipal Airport - airport repairs and improvements	686,500	0	686,500			
MoDOT - Carrollton Amtrak - planning, design, maintenance, or construction of an Amtrak Station	1,000,000	0	1,000,000			
MoDOT - Washington County Airport - capital improvement projects	1,000,000	0	1,000,000			
DED - state tourism and transatlantic flight loan guarantee incentive program	5,000,000	0	5,000,000			
DED - St. Louis County Jamestown Mall Site - for a local government for the clean-up and preparation for development for a site comprising over one hundred and forty (140) acres which has been abandoned for at least ten years	6,000,000	0	6,000,000			
DED - Springfield Cooper Athletic Fields - maintenance and improvements of a park and sports complex	13,500,000	0	13,500,000			
DED - St. Louis Regional Crime Commission Vacancy Mitigation - removing condemned city-owned, vacant properties	15,000,000	0	15,000,000			
DED - St. Louis Dutchtown Mainstreet Neighborhood Business Improvements - ADA compliant renovations and improvements to a building	50,000	0	50,000			
DED - Chesterfield Sports Complex - planning, design, maintenance or improvements to an athletic complex	2,000,000	0	2,000,000			
DED - Buck O'Neil Center - for a nonprofit agency designated as the primary economic development arm for a home rule city, for the renovation, maintenance and repair of historic structures owned and located within the city	1,000,000	0	1,000,000			
DED - St. Charles City - infrastructure development at Riverpointe	2,500,000	0	2,500,000			
DED - Parade Park - for the redevelopment, reconstruction, and rehabilitation of a historically designated cooperatively-owned project	2,000,000	0	2,000,000			
DED - Discovery Center - capital improvement projects at a non-profit science center	500,000	0	500,000			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
Lieutenant Governor - De Soto Public Library - planning, design, maintenance, or construction	400,000	0	400,000			
Lieutenant Governor - Republic Public Library - planning, design, maintenance, or construction	4,500,000	0	4,500,000			
Lieutenant Governor - Springfield/Greene County Public Library - maintenance and improvements of a library district	6,000,000	0	6,000,000			
Lieutenant Governor - Korean War Veterans' Memorial - maintenance, repairs, expansion and improvements for the official Korean War veterans memorial	1,000,000	0	1,000,000			
Lieutenant Governor - Starlight Theater - capital improvements and programmatic expansion of a nonprofit performing arts center that delivers accessible live entertainment for all audiences, superior theatre arts education, impactful outreach programs and events that utilize the venue, and helps sustain community engagement programming that impacts nearly twenty-five thousand locals each year	2,000,000	0	2,000,000			
Lieutenant Governor - Folly Theater - for a world-class historic theater for enhancements to the venue, including upgrades allowing livestream equipment and broadband	400,000	0	400,000			
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	700,331,869	0	700,331,869	12,000,000	0	12,000,000
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND						
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service				136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment				643,309	214,034	429,275
DED - broadband infrastructure	53,262,456	0	53,262,456			
DED - broadband capacity building - personal service	2,103,654	2,763	2,100,891			
DED - broadband capacity building - expense and equipment	7,896,346	271	7,896,075			
DED - reimbursement to broadband providers, for certain costs incurred for state broadband projects to remove, install, or replace utility poles, where such costs are necessary to extend the provider's retail broadband services offering speeds of 100/100 Mbps to an area currently lacking broadband speeds of 25/3 Mbps, excluding providers that have a pre-existing and enforceable federal or state funding commitment for the same location	15,000,000	0	15,000,000			
DOC - planning, design, construction, maintenance, repair, and capital improvements for the installation of additional broadband capacity within state correctional centers	6,221,625	0	6,221,625			
Total Coronavirus State Fiscal Recovery - Broadband Fund	84,484,081	3,034	84,481,047	779,803	214,034	565,769

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE STABILIZATION FEDERAL EMERGENCY 2021 FUND [3]						
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RETENTION"	134,459,064	0	134,459,064			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PPP"	101,377,013	0	101,377,013			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "STAFNG SUPPORT"	7,317,500	0	7,317,500			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SUSTAIN OPS"	49,393,126	0	49,393,126			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "PRFSNL DVLPMNT"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC APPRNTCSHP"	2,268,425	0	2,268,425			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "FIN OPS TRNG"	2,195,250	0	2,195,250			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ONSITE ASSIST"	6,219,875	0	6,219,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CHLLENGNG BHVR"	5,488,125	0	5,488,125			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "CC DATA SYSTEM"	6,585,750	0	6,585,750			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "ADMINISTRATION"	3,841,870	0	3,841,870			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "RATE STUDY"	365,875	0	365,875			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			
Total Child Care Stabilization Federal Emergency 2021 Fund	325,000,000	0	325,000,000			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
CHILD CARE DISCRETIONARY FEDERAL EMERGENCY RELIEF 2021 FUND [3]						
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "RETENTION"	22,122,234	0	22,122,234			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "PPP"	7,667,821	0	7,667,821			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SU&E IT SPNDS"	13,531,448	0	13,531,448			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "INNOVATION"	6,562,897	0	6,562,897			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "MNTL HLTH"	8,389,498	0	8,389,498			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ACCREDITATION"	4,510,483	0	4,510,483			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "EXPSN UPGRD"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "START-UP NEW"	6,765,724	0	6,765,724			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "HGHR ED GRNTS"	11,276,207	0	11,276,207			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ESSNTL WRKR"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CC DATA SYSTM"	1,353,145	0	1,353,145			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRNG FIN OPS"	2,931,814	0	2,931,814			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ONSITE ASST"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "CHLNGNG BHVR"	3,382,862	0	3,382,862			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TEACH"	902,097	0	902,097			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "QUALITY RPT"	2,706,290	0	2,706,290			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "ADMIN-E&E"	1,572,319	0	1,572,319			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "TRSNTL"	1	0	1			
DESE - Office of Childhood - child care discretionary services in response to the COVID-19 pandemic - "SLIDING FEES"	1	0	1			

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance
DESE - Office of Childhood - funding opportunity providing child care to Missouri essential workers, including but not limited to employees of the State of Missouri, for the purpose of improving employee recruitment and retention; provided that interested new child care provider applicants shall submit a proposal for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve such application or return it to the applicant with suggestions for improvements/corrections to be made within six weeks; and further provided that entities receiving such funds for child care partnerships to provide child care to Missouri's essential workers shall ensure services are available to children of state of Missouri employees, and then as capacity allows, children in the community; and further provided that the child care providers complete reports to the DESE after receiving such funds for child care partnerships the impact of such child care facilities on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - funding opportunity providing child care to employees of Missouri small businesses, for the purpose of improving employee retention; provided that interested businesses shall submit proposals for use of these funds, up to 250,000 dollars, no later than January 31, 2023; and further provided that eligible costs for these funds include staffing, facility lease, facility improvements or expansion, and other expense and equipment associated with child care partnerships; and further provided that the DESE shall, within 60 days of receiving such applications, either approve or reject such applications, until such funding has been completely allocated; and further provided that applications featuring multiple small businesses applying together to provide child care for their employees are given priority, and further provided that businesses receiving such funds shall ensure child care services are available to children of their employees, and then as capacity allows, children in the community; and further provided that businesses receiving such funds for child care shall provide to the DESE reports on the impact of such child care partnerships on employee retention efforts	10,000,000	0	10,000,000			
DESE - Office of Childhood - creation of on-site child care facilities at two St. Louis Public Schools high schools, including capital improvement, staff, food, and other supplies necessary to run such facilities, to provide services to their students who have children	500,000	0	500,000			
Total Child Care Discretionary Federal Emergency Relief 2021 Fund	125,000,000	0	125,000,000			
Total All Funds	$ 6,611,694,677	55,036,309	6,556,658,368	3,852,593,938	1,099,857,180	2,752,736,758

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

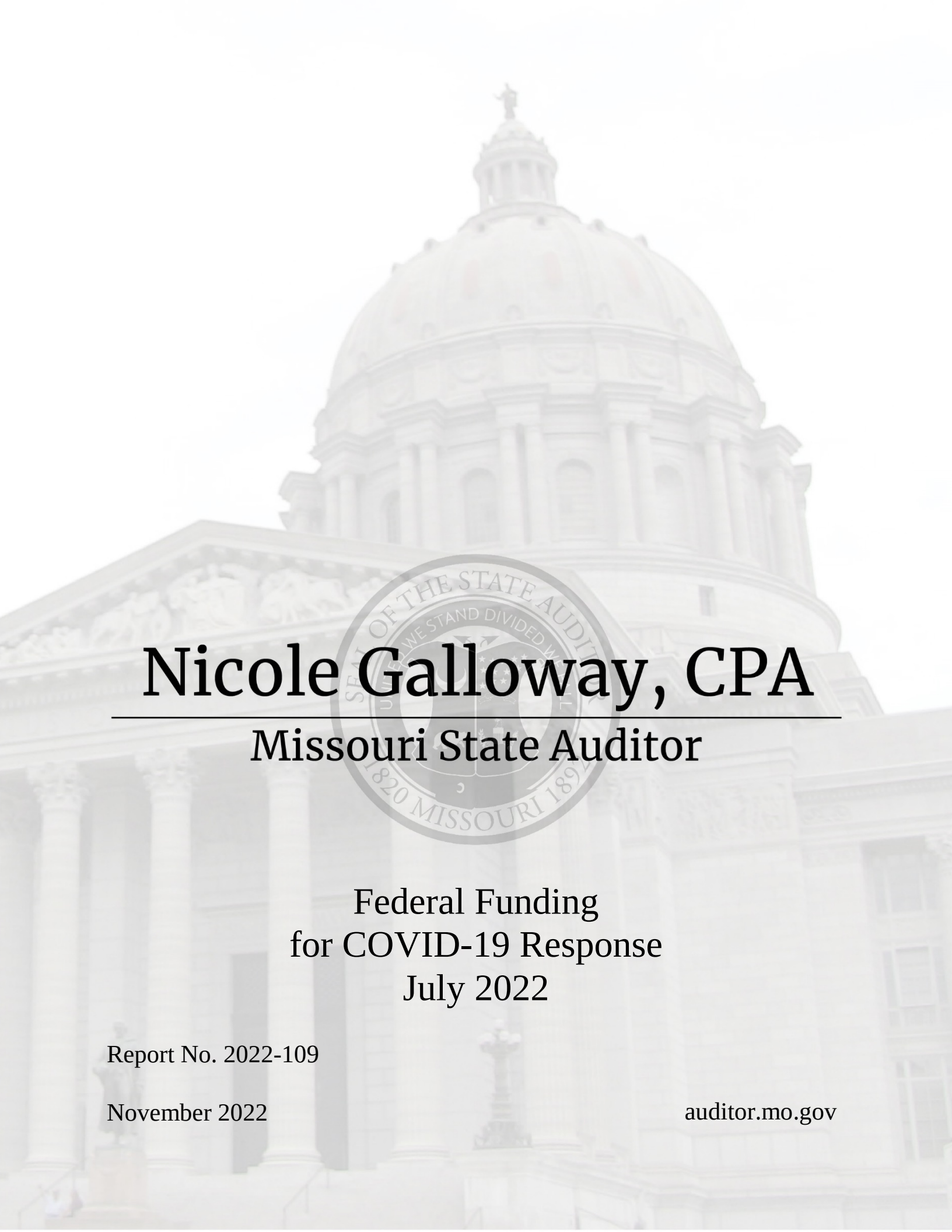
Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
Appropriation Authority[1]	Expenditures	Remaining Balance	Appropriation Authority[1]	Expenditures	Remaining Balance

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

[3] House Bill 3002 section 328 does not clearly describe all appropriations within the Child Care Stabilization Federal Emergency 2021 Fund and Child Care Discretionary Federal Emergency Relief 2021 Fund. Words presented in quotation marks are cited from the Statewide Accounting System's (SAM II) internal description. There were no expenditures from these appropriations through July 2022.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response July 2022

Report No. 2022-109

November 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
July 2022
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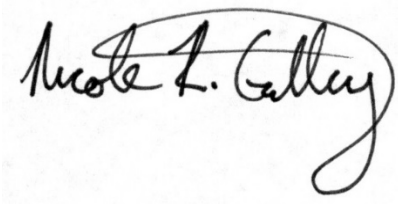
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of July 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In July, the state spent $85 million from federal COVID-19 assistance (Appendix A). Through the end of July, the state has received $6.29 billion and spent $6.06 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.84 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of July 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of July 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of July 31, 2022, approximately $4.32 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of July 31, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of July 31, 2022, approximately $10.93 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In July, the state spent $85 million from federal COVID-19 assistance (Appendix A). Through the end of July, the state has received a total of $6.29 billion and spent $6.06 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.84 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
July 1, 2022, through July 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 9,605,659	8,667	242,167	0	0	6,413	9,365,746
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	57,627,378	57,627,378	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	649,740	7,682,860	2,617,261	0	0	0	5,715,339
Department of Elementary and Secondary Education Federal Emergency Relief Fund	94,465	22,831,855	15,750,265	0	0	0	7,176,055
Department of Elementary and Secondary Education Federal Fund [2]	96,083	44,550	244,043	0	0	0	(103,410)
Department of Higher Education and Workforce Development Federal Stimulus Fund	6,803	22,096	21,032	0	0	0	7,867
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	81,485	101,043	162,485	0	0	0	20,043
Missouri Department of Transportation Federal Stimulus Fund	3	3,236,779	3,236,779	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	279	0	0	0	4,254,920
Department of Mental Health Federal Stimulus Fund	3,438,281	273,824	205,626	0	0	5,856	3,500,623
Department of Mental Health Federal Fund [3]	(483,333)	341,527	341,527	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	6,179,251	(2,354,655)	1,673,177	0	0	102,562	2,048,857
Department of Social Services Federal Stimulus Fund	808	2,667,845	2,616,729	0	0	0	51,924
Department of Economic Development Federal Stimulus Fund	0	6,502	6,502	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	126,387	639,304	225,373	0	0	133,352	406,966
Total all Funds	$ 24,050,831	93,129,575	84,970,623	0	0	248,183	31,961,600

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through July 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,723,009	2,291,479	0	0	65,784	9,365,746
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,844,231,616	1,844,231,616	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	200,212,026	194,486,963	0	0	9,724	5,715,339
Department of Elementary and Secondary Education Federal Emergency Relief Fund	903,881,562	896,673,014	0	0	32,493	7,176,055
Department of Elementary and Secondary Education Federal Fund [3]	501,363	604,773	0	0	0	(103,410)
Department of Higher Education and Workforce Development Federal Stimulus Fund	726,287	718,420	0	0	0	7,867
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	31,445,119	31,425,076	0	0	0	20,043
Missouri Department of Transportation Federal Stimulus Fund	45,971,313	45,971,310	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,500	0	0	2,072,750	4,254,920
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	40,113,037	18,902,958	0	725,786	18,435,242	3,500,623
Department of Mental Health Federal Fund [5]	17,469,213	17,952,546	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	424,170,350	420,091,621	0	0	2,029,872	2,048,857
Department of Social Services Federal Stimulus Fund	124,987,572	123,835,898	0	0	1,099,750	51,924
Department of Economic Development Federal Stimulus Fund	366,957	366,957	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	52,940,953	47,043,062	0	0	5,490,925	406,966
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,288,838,437	6,056,242,745	3,605,793	589,605,578	786,633,877	31,961,600

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 726,899	12,366	714,533	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	229,991	10,528,782	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	242,357	11,243,315	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	30,460	169,540	375,700	216,616	159,084
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	1,027,547	10,897,475	24,373,774	13,234,625	11,139,149

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	0	3,476,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	0	7,569,078	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	502,548	27,653,846	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	930,691	17,350,712	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	80,617	1,469,383	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	0	3,200,162	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	45,400	9,696,849	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	2,617,263	145,191,782	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	519,121	15,511,736	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	121,463	8,592,189	20,000,000	11,564,648	8,435,352

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	19,832,352	423,231,092	671,739,596	406,973,871	264,765,725
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,348,102	103,524	11,244,578	11,495,405	2,420,061	9,075,344
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	2,231,168	33,471,426	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	22,807,628	492,251,021	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	21,032	608,968	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	21,032	608,968	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	182,528	7,817,472	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	0	500,000	750,000	67,187	682,813
Job training and related activities	85,500	0	85,500	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	0	225,000			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	182,528	8,852,972	27,835,500	7,619,591	20,215,909

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	3,613,472	58,157,288	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	391	2,054,058	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	3,613,863	60,211,346	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	37,666	4,262,334	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	37,666	4,262,334	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (OA) - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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Fiscal Year 2022 and Fiscal Year 2023 through July 31, 2022

	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank				2,141,247	2,141,246	1
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	258,893,730	167,695,993	91,197,737
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	22,429	1,177,571	3,200,000	1,543,438	1,656,562
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service				643,165	249,200	393,965
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment				10,000,000	5,400,694	4,599,306
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	17,382	72,650			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	5,000,000	224,884	4,775,116			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	264,695	6,343,105	15,119,237	7,494,776	7,624,461
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	24,233	1,037,564	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	98,858	32,278,073	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	502	752,776	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	6,879	293,121	300,000	74,402	225,598
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	8,604,967	144,030	8,460,937	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	1,142,825	269,329,442	270,472,267	74,713,450	195,758,817
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,202,054	4,944	1,197,110	1,139,388	91,515	1,047,873
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	41,358	53,567,273	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	12,911	89	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	43,890	806,110	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	0	615,916	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	42,274	1,413,326			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	188,000	180,486	7,514			
Total DHSS Federal Stimulus Fund	560,944,102	1,743,190	559,200,912	568,162,841	140,938,233	427,224,608

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	510,081	7,627,429	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	264,378	1,458,803	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	0	3,513,136	6,532,512	1,443,191	5,089,321
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	16,326,084	1,055,242	15,270,842	27,847,053	14,077,890	13,769,163
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,110,505	340,635	11,769,870	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children’s Division - independent living placements and transitional living services	9,180,241	409,220	8,771,021	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	0	271,955	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children’s division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children’s Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children’s Division - expense and equipment - Consolidated Appropriations Act	7,213	4,513	2,700	1,345,900	1,338,687	7,213

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	Year Ended June 30, 2023 (through July 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	2,584,069	60,268,551	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	6,502	30,116,894	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	6,502	72,361,232	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	211,125	23,448,539	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	54,973	9,545,873	7,600,846	5,014,151	2,586,695
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,960,510	266,098	53,694,412	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	$ 1,509,112,972	34,386,891	1,474,726,081	2,290,973,768	1,009,817,214	1,281,156,554

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments [2]				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program [2]				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,490,909	95,952,091	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	217,393,127	435,406,198	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [3]	750,000,000	0	750,000,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,062,762	937,238			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	216,231	573,211			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	27,001,822	1,576,663			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	432,546	110,218			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,879,700	35,663,026	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children’s Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [4]	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	$ 7,219,479,219	2,330,456,901	4,889,022,318	5,500,254,776	1,150,698,707	4,349,556,069

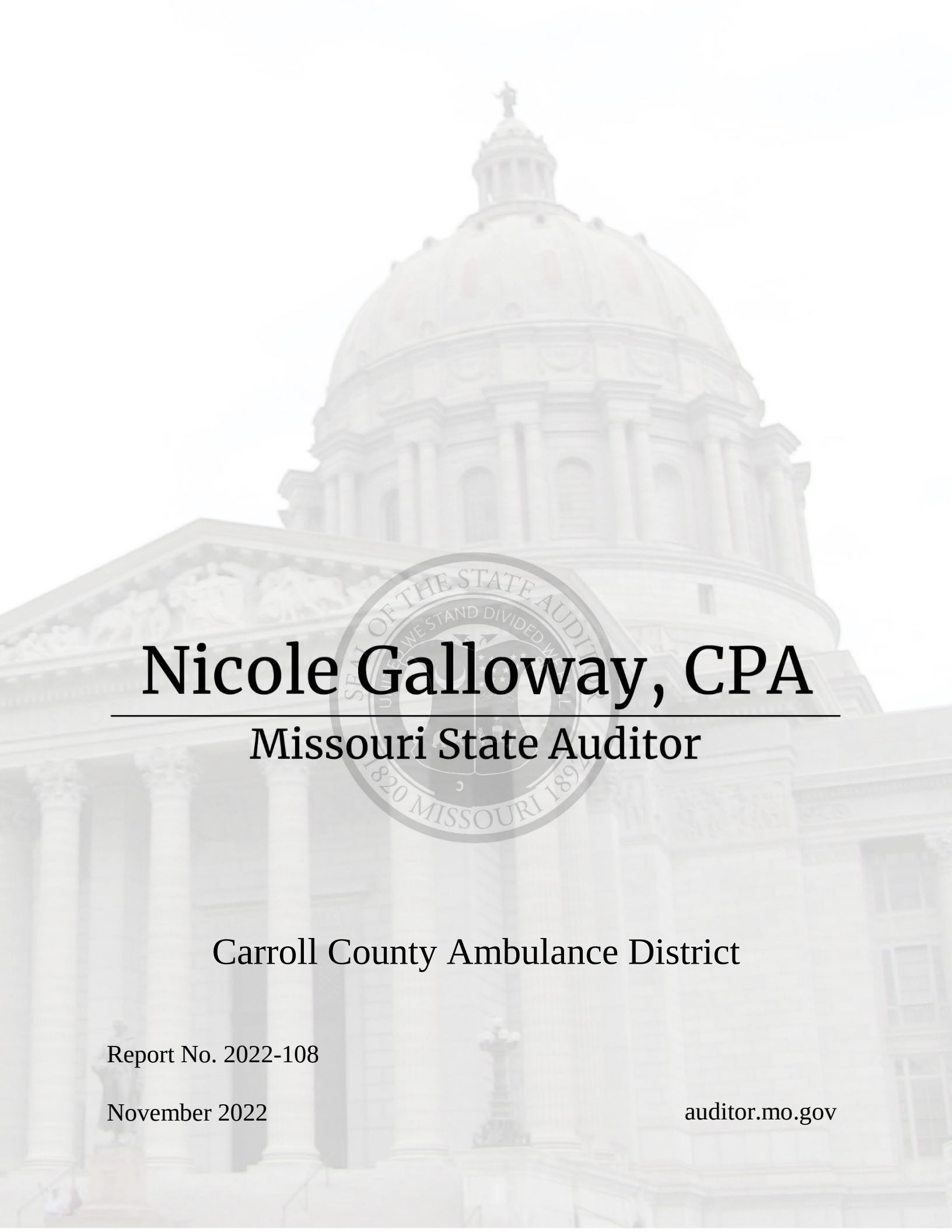
[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services could not directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

[3] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[4] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Carroll County Ambulance District

Report No. 2022-108

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Carroll County Ambulance District

Misappropriated Money	From June 1, 2020, through March 31, 2021, money totaling at least $91,794 was misappropriated from the district. Payroll overpayments totaling $54,530 and questionable mileage reimbursements totaling $1,945 were paid to the Director. The Director also misappropriated $4,021 from a district employee benefit reimbursement account and used a district credit card for personal purchases totaling $108. The Director also improperly authorized 19 payroll overpayments totaling $29,560 to 15 district employees between November 29, 2020, and January 23, 2021, and a final payment of $1,630 to a district employee in July 2020.
Oversight and Segregation of Duties	The Board of Directors did not provide adequate oversight of the Director or establish segregation of duties over the various financial accounting functions. The Board did not adequately monitor the district's payroll and disbursements activity.
Payroll Controls and Procedures	The Board did not enter into a written employment contract with the Director. Time records and time summaries prepared by the Director were not always accurate and sometimes lacked adequate detail, and the Board did not review the Director's time records and summaries. The Board did not review or approve payroll transactions or reports. The district did not maintain complete personnel files for all district employees. The Board did not approve employee salary change notification forms. Mileage reimbursements exceeded the amounts authorized by the Board, and mileage forms other than those approved by the Board, were used. In addition, mileage reimbursement forms did not require the employee to indicate where they traveled, in order to ensure mileage claimed was reasonable. The Director revised district holiday, sick leave benefit, and bereavement leave policies in August and September 2020, without Board approval.
Disbursements	The district does not have a formal approval and bid policy, including procedures for sole source procurements or emergency purchases. Bids, or reasons for only obtaining one bid, were not documented for several purchases of goods or services, and the Board did not authorize significant purchases of medical supplies. Board members considered some of the Director's purchases to be unnecessary. The Director made improper personal purchases using the district's credit card and the district has not adopted formal credit card policies and procedures, including who has the authority to increase monthly credit card limits and appropriate use for credit cards.
Sunshine Law	Closed meeting minutes did not include sufficient details of the topics discussed to demonstrate compliance with statutory provisions, and on at least 2 occasions, records of the votes taken were not documented. In addition, Board meeting minutes were not always signed. The Missouri Attorney General's Office filed a civil lawsuit against the district in the Circuit Court of Carroll County on April 9, 2021, for violations of 3 counts of the Sunshine Law.
Passwords	Employees share passwords to access computer systems and are not required to keep passwords confidential, which increases the risk of unauthorized access.

Electronic Communication Policy	The district has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The district does not maintain current, complete, and detailed records of capital assets. The district has not updated its capital asset list to include capital assets purchases since at least 2018. The district also does not tag or otherwise identify capital assets as property of the district, or perform an annual physical inventory of district property.

In the areas audited, the overall performance of this entity was **Poor**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Carroll County Ambulance District
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Board of Directors
Carroll County Ambulance District
Carrollton, Missouri

We have audited certain operations of the Carroll County Ambulance District as they relate to the district's finances in fulfillment of our duties under Chapter 29, RSMo. Due to the concerns regarding misappropriated money, the State Auditor initiated the audit with the approval of the Carroll County Ambulance District Board of Directors. In addition, the Carroll County Ambulance District engaged Westbrook & Co., P.C., Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended December 31, 2020. To minimize duplication of effort, we reviewed the report and substantiating working papers of the CPA firm. The scope of our audit included, but was not necessarily limited to, the period June 1, 2020, through March 31, 2021. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.

2. Evaluate the district's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

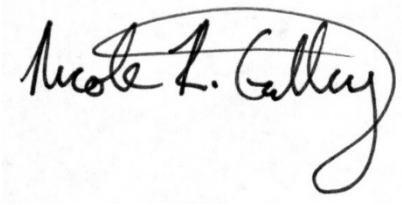
4. Determine the extent of money misappropriated from the district and any waste of public resources.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and its audited financial report and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) money misappropriated from the district totaling at least $91,794 and waste of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Carroll County Ambulance District.



Nicole R. Galloway, CPA
State Auditor

Carroll County Ambulance District
Introduction

Background

The former Carroll County Ambulance District (CCAD) Director, Mario DeFelice, began employment June 16, 2020, and served until March 3, 2021. On July 9, 2020, the Board voted to approve a wage of $75,000 annually for the former Director.

The former Director[1] was primarily responsible for the following district functions and records:

- Hiring and terminating of ambulance crew members and setting their work schedules.

- Approving employee salary change forms, time records, time summaries, and payroll, including overtime[2] and holiday pay compensated at time and one-half or two times the regular pay rate. The Business Office Manager typically entered time and expenses into the payroll system based on the amounts approved by the Director. However, prior to the Director's termination, he gained access to the payroll system, and sometimes entered time and expenses.

- Purchasing bedding totaling up to $1,000 and medically necessary equipment and drugs totaling up to $2,000.

In March 2021, the State Auditor's Office (SAO) Whistleblower Hotline received a call from the CCAD Board regarding concerns over CCAD financial practices. The SAO conducted an initial review of these matters in April 2021, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

On May 6, 2021, the CCAD Board (Board) sent a letter to the SAO and a copy of a resolution authorizing an audit of the district for the year ended December 31, 2020, through March 31, 2021. On May 19, 2021, the SAO agreed to conduct this audit. The SAO began the audit in February 2022.

Audit staff made repeated requests by phone and email in May, June, and July 2022, to interview the Director regarding concerns about payments made from district funds during his employment. The Director ultimately declined,

[1] The former Director is referred to as the Director throughout the remainder of this report.

[2] District personnel policy No. 507, Overtime, indicates "Overtime compensation is paid to all nonexempt employees in accordance with federal and state wage and hours restrictions." The Fair Labor Standard Act indicates, "Employees covered by the Act must receive overtime pay for hours worked over 40 in a workweek at a rate not less than time and one-half their regular rates of pay." United States Department of Labor, Wage and Hour Division, Overtime Pay, is available at <https://www.dol.gov/agencies/whd/overtime>, accessed July 29, 2022.

by email, on July 12, 2022, indicating, "Report whatever you want to and I will deal with it at a later time."

The district's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to the period June 1, 2020, through March 31, 2021, the approximate time period the Director was employed. We applied procedures to district payroll and disbursement transactions to identify the amount of misappropriated money and waste of public resources and methods used to perpetrate and conceal the theft.

Sunshine Law

The Missouri Attorney General's Office (AGO) filed a civil lawsuit against the CCAD in the Circuit Court of Carroll County on April 9, 2021, for violations of the Sunshine Law (Case Number 21CR-CC00037). The AGO cited the following 3 counts of violations:

- Violation of Section 610.020.1 for failing to comply with minimum agenda requirements, and violation of Sections 610.020.2 and 610.020.4 for failing to comply with emergency meeting notice requirements.
- Violation of Section 610.020.1 for holding meetings on at least 2 occasions without providing any notice.
- Violation of Section 610.021 for not elaborating on personnel or legal discussions cited as the reason to close a meeting.

Sections 610.020.1 and 610.020.2, RSMo, require public entities to give at least 24 hours advance notice of the time, date, and place of each meeting, and its tentative agenda to advise the public of matters to be considered. Section 610.020.4, RSMo, requires public entities to justify and state in the minutes the cause for holding a meeting on less than 24 hour notice, or at a place or time not reasonably convenient to the public. Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings are limited to only those specifically allowed by law.

On November 8, 2022, the AGO and CCAD jointly filed a proposed consent judgment to resolve the lawsuit[3], including a declaration to be submitted by the CCAD that the Sunshine Law was violated, a civil monetary penalty of $1,000, and several steps to be taken over the next year to assure future Sunshine Law compliance.

[3] The status of the lawsuit is available at <https://www.courts.mo.gov/casenet/cases/header.do?inputVO.caseNumber=21CR-CC00037&inputVO.courtId=CT08>, accessed November 9, 2022.

1. Misappropriated Money

From June 1, 2020, through March 31, 2021, money totaling at least $91,794 was misappropriated from the district. Payroll overpayments totaling $54,530 and questionable mileage reimbursements totaling $1,945 were paid to the Director. The Director also misappropriated $4,021 from a district employee benefit reimbursement account and used a district credit card for personal purchases totaling $108. The Director also improperly authorized 19 payroll overpayments totaling $29,560 to 15 district employees between November 29, 2020, and January 23, 2021, and a final payment of $1,630 to a district employee in July 2020.

The following table provides a summary of the amounts misappropriated by the Director and identifies the appendix where specific details are reported.

Description		Amount
Overtime pay (Appendix A)	$	35,150
Retention pay (Appendix A)		15,000
Holiday pay (Appendix A)		4,380
Payroll overpayments subtotal		54,530
Questionable mileage reimbursements (Appendix A)		1,945
Subtotal (Appendix A)		56,475
Employee benefit reimbursement account		4,021
Improper purchases		108
Total	$	60,604

The Director improperly added hours to other district employee time records that caused overpayments totaling $29,560 and improperly approved a final payment to a district employee for $1,630. The following table provides a summary of those amounts and identifies the appendix where specific details are reported.

Description		Amount
Overpayments (Appendix B)	$	29,560
Final payment		1,630
Total	$	31,190

Director

The Director was overpaid, reimbursed for questionable mileage, reimbursed from an improperly authorized employee benefit account, and made improper personal purchases using the district's credit card.

Overtime pay

Between July 16, 2020, and March 10, 2021, the Director improperly claimed 642 hours of overtime that resulted in $35,150 in improper overtime payments.

The Director did not record any overtime on his time records or time summaries during the first 2 pay periods he was employed, then recorded 48

hours of overtime for each of the next 11 pay periods, and recorded between 24 and 80 hours for the last 5 pay periods he was employed.

We reviewed ambulance schedules and run logs, and employee time records and summaries to determine if the amount of overtime claimed by the Director was reasonable. We noted 168 hours (7 - 24 hour shifts) where the Director was either scheduled to work as the sole paramedic for an ambulance and/or performed an ambulance run as the sole paramedic.[4] For the other 642 hours, the Director either was not scheduled to work on an ambulance or did not make an ambulance run as the only available paramedic. As the Board only agreed to compensate the Director for time when other personnel were unavailable, those hours and the related overtime pay, totaling $35,150, is improper.

According to the former Business Office Manager, the Director's position had previously been classified by the Board as a salaried employee, exempt from overtime. Board meeting minutes also did not document the approval of any overtime paid to the Director. In addition, on July 9, 2020, the Board passed Motion No. 38-20 authorizing the Director be paid $75,000 annually. Most of the former Board members indicated, in recorded interviews, they remembered informal discussions with the Director that he would be compensated, in addition to his annual pay, for working as a paramedic on an ambulance, when no other paramedic was available. Most current and former Board members also indicated the Director refused to sign an employment contract and they were not aware the Director was claiming excessive amounts of overtime until after his termination, because they were not provided time records or summaries for review. (See MAR finding numbers 3.1 and 3.2).

Retention pay

The Director improperly approved the issuance of a $15,000 payment to himself on December 30, 2020. The payroll system indicated the purpose of the payment was "Retension [*sic*] Pay"; however, according to the former Business Office Manager, the Director told her $10,000 was for retention pay and $5,000 was for reimbursement of personal health insurance costs. The Director provided no supporting documentation for his claim or to support the reimbursement of personal health insurance costs, but told the former Business Office Manager the payment was approved by the Board. The former Business Office Manager indicated the $15,000 payment was recorded in the payroll system as retention pay because there was no category in the system for reimbursement of personal health insurance.

[4] Because the Director's time records and summaries only indicated the amount of overtime earned, not the specific day it was earned, we considered the days in which he was either scheduled to work as the sole paramedic for an ambulance and/or performed an ambulance run as the sole paramedic as reasonable overtime hours.

In recorded interviews, current and former Board members indicated they were not aware of this payment until after the Director's resignation in March 2021, and they did not approve this payment. In addition, the retention payment did not comply with district personnel policy No. 380, Retention Incentive, that provides for an annual $200 incentive increased by $20 for each completed year of service.

Holiday pay

The Director improperly approved payments to himself, totaling $4,380, for 72 holiday hours at time and one-half. Between November 15, 2020, and January 9, 2021, the Director claimed 96 holiday hours that were paid at time and one-half, totaling $5,256. The Director recorded 24 holiday hours during the pay period in which Thanksgiving is recognized, 24 holiday hours during the pay period in which Christmas is recognized, and 48 hours during the pay period in which New Year's Day is recognized. However, the Director was neither scheduled for an ambulance shift nor performed any ambulance runs on any of these 3 district approved holidays (Thanksgiving, Christmas, and New Year's Day). Per policy, the Director was only entitled to 24 hours of holiday pay, 8 hours per holiday, paid at his regular rate of $36.50 per hour, or $876.

District personnel policy No. 305, Holidays, lists applicable holidays for which personnel will be granted 8 hours per day. The policy further indicates employees must work the last scheduled day before the holiday and the next scheduled day after the holiday to qualify for holiday pay. The policy does not indicate at what rate these holiday hours will be paid, if worked.

Prior to November 2020, no holiday pay was paid if a holiday was worked. Administrative employees received 8 hours off for each holiday that were paid at straight time, and ambulance employees received 6 hours off per pay period (12 hours per month or 144 hours per year) for holidays that were also paid at straight time.

Questionable mileage reimbursements

The Director claimed 3,500 miles of travel and was reimbursed $1,945 for mileage between October 2020 and January 2021 that was questionable. The Board did not review or approve the 4 reimbursement requests, and documentation submitted by the Director to support these reimbursements was not adequate (See MAR finding number 3.6). Mileage reimbursement forms submitted by the Director did not indicate where he was traveling or the training events attended to ensure the reasonableness of total miles requested for reimbursement. In addition, for 3 of the 4 reimbursement requests, the Director used a form he created that differed from the Board approved form and claimed a higher IRS mileage rate than the Board approved $0.50 per mile. The Director also improperly attempted to request a mileage reimbursement in the amount of $560, just prior to his March 2021 termination, for a February 2021 online training. The district's Business Office Manager denied the reimbursement.

Employee benefit reimbursement account

The Director improperly authorized the creation of an employee benefit reimbursement account at a total cost of $11,385, and owes the CCAD $4,021 for reimbursements received.

Description		Amount
Administrative fees paid the account administrator	$	3,635
Advance funding of Director's accounts		7,750
Total CCAD funds paid		11,385
Account administrator refund of administrative fees		(3,635)
Account administrator refund of remaining Director's account		(3,200)
Withholdings from Director's payroll		(529)
Amount owed by Director	$	4,021

Between November 2020 and May 2021, $3,635 of administrative fees were charged by the third party account administrator and electronically paid from the district's bank account. The Director also improperly authorized $7,750 in electronic payments from the district bank account to advance fund his personal health reimbursement account ($5,000) and travel expense account ($2,750). The Director personally purchased hearing aids costing $4,798 and was reimbursed $4,550 by the account administrator from these accounts in February 2021 (no explanation was provided for the difference between hearing aid cost and the reimbursement amount). After the Director's termination, district staff worked with the account administrator to terminate these accounts and the vendor reimbursed the district $6,835.

In recorded interviews, current and former Board members indicated they remember informal discussions with the Director regarding the possibility of setting up employee benefit reimbursement accounts, but they never formally authorized or approved the accounts and knew nothing of the existence of any accounts until after the Director's termination.

Improper purchases

The Director paid for $108 in questionable shipping charges with the district's credit card on March 2, 2021, the day before his termination. The Director shipped 2 packages, one to his mother in Cape Coral, Florida, and another to the Oklahoma State Department of Health's Emergency Services Division. The former Business Office Manager indicated she did not know what was shipped in either instance, but she was able to determine the Director's Oklahoma paramedics license was expiring around this time. A review of current Oklahoma certified and licensed personnel lists the Director as licensed through June 30, 2023.[5]

[5] Oklahoma State Department of Health Emergency Services Division, Current Oklahoma Certified and Licensed Personnel, May 3, 2022, is available at

Final pay

The Director also improperly attempted to request a final payment, totaling $23,068, prior to his termination. According to the former Business Office Manager and a payroll report generated from the district's payroll system, prior to the Director's resignation on March 3, 2021, he entered 620 hours (80 regular hours, 276 hours of accrued sick leave, and 240 hours of accrued vacation leave at his hourly rate of $36.50 and 24 hours of overtime at his overtime rate of $54.75) into the district payroll system for a gross payment of $23,068 for the pay period March 7 through March 20, 2021. The former Business Office Manager indicated the Director was adamant he be paid right away, but she told him the funds would have to be transferred from another account before this could be paid. The Business Office Manager denied this payment because the Director had not worked these hours, and district policy did not provide for the payout of accrued sick leave or vacation to the Director.

Other staff

The Director improperly authorized $31,190 in overpayments and final payments to other district staff.

Overpayments

The Director improperly recorded time worked on 15 employees' time records and approved 19 payments to employees in December 2020 and January 2021, totaling $29,560 that were not authorized by the Board (see Appendix B).

Our review of the district's payroll system identified unusual increased payroll activity during the 4 bi-weekly pay periods between November 29, 2020, and January 23, 2021, with gross pay totaling approximately $308,000 or approximately $77,000 per pay period. During the prior 13 pay periods,[6] total payroll averaged less than half of this amount. During these 4 pay periods, we noted increases in the amount of recorded hours worked and claimed as overtime, holiday, and/or "other" in the payroll system. For example, a former registered nurse was overpaid $5,880, for the pay period December 27, 2020, through January 9, 2021, because additional hours were recorded on the nurse's timesheet in the Director's scripted handwriting. The former nurse's gross pay was $15,820 for this pay period, and the former nurse's timesheet reported 4 - 24 hour shifts worked the first week (96 hours) and 5 - 24 hour shifts worked the second week (120 hours), a total of 216 hours worked. The Director recorded "D/T" (double time) for 2 - 24 hour days worked (December 27, 2020, and January 2, 2021) and "Holiday" for 2 - 24 hour days worked (December 31, 2020 and January 1, 2021) in his scripted

<https://oklahoma.gov/health/services/licensing-inspections/emergency-systems/ems-division.html>, accessed July 29, 2022.

[6] Beginning November 1, 2020, the Director changed the date of the payroll to a bi-weekly pay period. Prior to November 2020, payroll was paid bi-monthly.

handwriting on the timesheet. However, only one district recognized holiday (New Year's Day) was worked during this pay period.

Despite only working 216 hours (80 regular hours, 24 holiday hours, and 112 overtime hours), the former RN was paid for 312 hours for this pay period (80 regular hours, 48 holiday hours, 136 overtime hours, and 48 "other" hours). The overpayment of 96 hours is the result of holiday and overtime hours overstated by 24 hours each and paid at time and one-half, and 48 erroneous "other" hours reported and paid at double time as shown in the table below:

Type of Hours Claimed	Number of Hours	Pay Rate[1]	Amount of Overpayment
Holiday	24	$52.50	$1,260
Overtime	24	52.50	1,260
Other	48	70.00	3,360
Total	96		$5,880

1 Time and one-half rate was $52.50 and double time rate was $70.

The other 18 overpayments identified during the 4 bi-weekly pay periods reviewed were caused by similar overtime, holiday, and "other" hours erroneously reported on time summaries or in the payroll system and paid at either time and one-half or double time rates. In most instances the Director's revisions were made in a different color ink, initialed, and/or signed documenting his approval. The former Business Office Manager and current and former Board members indicated these reported and paid holiday and overtime hours were not authorized and did not agree with district policy. Current and former Board members also indicated they were not provided time summaries or payroll reports for review (See MAR Finding number 3.3) and had no idea the extent of the increases in overtime or holiday pay. In addition, the current Board President indicated double time pay for "other" hours was not authorized by the Board.

Final payment

The Director improperly executed a separation agreement in July 2020, with a former employee for payment of $1,630 for hours scheduled, but not worked. The separation agreement suggests it was at the direction of the Board, but we found no vote made by the Board in the meeting minutes, and the separation agreement was not signed by a member of the Board. The current Board President indicated they were aware the Director reprimanded the former employee, but the separation agreement and payment were never provided to the Board for review or approval.

Overall conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in overpayments, questionable mileage reimbursements, improper employee benefit reimbursements, improper purchases made by the Director, and

overpayments to other district staff going undetected until after the Director's termination.

Recommendation

The Board of Directors work with law enforcement officials regarding criminal prosecution of the improper overpayments, questionable and improper reimbursements, and improper purchases; and take the necessary actions to obtain restitution.

Auditee's Response

The Carroll County Ambulance District will work with all law enforcement officials during the course of any investigation.

2. Oversight and Segregation of Duties

The Board did not provide adequate oversight of the Director or establish segregation of duties over the various financial accounting functions. The Board did not adequately monitor the district's payroll and disbursements activity. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the misappropriation noted in MAR finding number 1.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. Board members were not aware of the importance of providing adequate oversight.

Recommendation

The Board of Directors segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Auditee's Response

The Carroll County Ambulance District has segregated the accounting duties with oversight. All income that comes through the mail is received by the Director and input in a spreadsheet, the incoming mail is then forwarded to the Business Office Manager who inputs it in a separate spreadsheet. These spreadsheets are reviewed once a month by the Board to ensure no discrepancies. All outgoing payments are approved by the Board at the monthly meetings. The Business Office Manager has the only log in access to the accounting system and is the only one who can enter, change, or issue any accounting information. All accounting information is placed in Board member packets every month for their review. The Board member liaison meets with the staff at least once per month, without the Director present, to discuss any issues or concerns the employees may have. The Director only processes accounts receivable that come in via mail. All other accounts receivable is processed electronically through direct deposit.

3. Payroll Controls and Procedures

District payroll policies and procedures need improvement. From June 2020, through March 2021, district payroll and fringe benefit disbursements totaled approximately $1.1 million. We judgmentally selected for review 4 consecutive bi-weekly pay periods from November 29, 2020, through January 23, 2021, with gross payroll totaling approximately $308,000, and 30 employees' personnel files. As noted in MAR finding number 1, we also reviewed the Director's payroll during his entire employment.

3.1 Employment contract

The Board did not enter into a written employment contract with the Director. Between June 16, 2020, and March 10, 2021, the district paid the Director $117,164, including $44,348 in overtime, $5,256 in holiday pay, and $15,000 for retention and reimbursement of personal health insurance costs, without a written contract documenting his compensation or employment classification.

On July 9, 2020, the Board passed Motion No. 38-20 authorizing the Director be paid $75,000 annually; however, there was no formal approval for any compensation in excess of this.

Formal written employment contracts that clearly define all employment terms are helpful in ensuring all parties are aware of their duties and responsibilities, and to prevent misunderstandings. The lack of an employment contract and proper oversight by the Board contributed to overpayments to the Director discussed in MAR finding number 1. Current and former Board members indicated the Director refused to sign an employment contract.

3.2 Time records

Time records[7] and time summaries[8] prepared by the Director were not always accurate and sometimes lacked adequate detail. In addition, the Board did not review the Director's time records and summaries.

For 5 of the Director's 18 pay periods between June 16, 2020, and March 6, 2021, the Director did not record his daily hours on his time record, including 144 overtime hours, to support his time summary.

In addition, for 12 of the remaining 13 pay periods, the Director routinely reported excessive and unreasonable hours on his time record that did not agree to the time reported on his time summary. The Director's payments were based on the time reported on his time summary. Between September 16, 2020, and March 6, 2021, the Director recorded 2,828 hours on his time records including 83 - 24 hour days, while recording only 1,674 hours on his time summaries. For example:

[7] Time records recorded time worked each day or in total for the pay period.

[8] Time summaries calculated gross pay to be entered into the payroll system.

- For the October 16 through October 31, 2020, pay period, the Director recorded a total of 275 hours on his time record, including 7 consecutive 24 hour days. However, he only reported 152 hours on his time summary. No explanation was provided for the excessive number of hours reported on the time record or for the difference in hours reported on the time record and summary.

- For the December 27, 2020, through January 9, 2021, pay period, the Director recorded at least 12 hours for each of the 14 days in the pay period on his time record, including 10 - 24 hour days, for a total of 294 hours. However, he only reported 200 hours on his time summary. Again, no explanation was provided for the excessive amount of hours reported on the time record or for the difference in hours reported on the time record and summary.

In recorded interviews, current and former Board members indicated the Director's time records and summaries were not submitted for their review.

Without adequate time records, the district cannot ensure hours worked are properly documented. Periodic review and approval of time records and summaries by the Board would ensure the accuracy of hours worked by the Director and other employees. In addition, Fair Labor Standards Act (FLSA) regulation Section 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees. The Director's failure to prepare accurate time records and summaries or submit them for the Board's review helped conceal the misappropriations in MAR finding number 1. Board members indicated they were unaware of the importance of reviewing the Director's time records and summaries to support his payroll.

3.3 Board review and approval process

The Board did not review or approve payroll transactions or reports. From June 2020 through March 2021, the Director did not provide payroll or direct deposit reports for the Board's review in their monthly meeting packets. The only payroll information provided to the Board was summarized in a budget to actual financial report. However, in a recorded interview the former Business Office Manager indicated the payroll and direct deposit reports were available for the Board's review had they requested the information.

By reviewing and approving monthly payroll reports and direct deposit reports, including signing or initialing the reports to indicate the approval, and periodically questioning and reviewing supporting documentation, the Board can help safeguard against possible loss or misuse of funds. Had the Board reviewed payroll reports, the staff overpayments noted in MAR finding number 1 could have been questioned. District officials indicated they were unaware of the importance of the Board's payroll review and approval processes.

3.4 Personnel files

The district did not maintain complete personnel files for all district employees. W-4 forms were missing for 3 of the 30 employees tested (10 percent) and I-9 forms were missing for 4 employees (13 percent). In addition, some personnel files did not include application forms, copies of driver licenses, drug screening forms, and copies of professional licenses, while other employee personnel files included these records.

To ensure documentation is maintained of all personnel actions, personnel files containing, at a minimum, documentation of the board's authorization for hiring the employee, the employee's authorized pay rate, and any subsequent changes in pay rate are necessary. In addition, the IRS requires employers to ensure a W-4 form is completed by each employee to support payroll withholding and taxes. Additionally, according to the Immigration Reform and Control Act of 1986, an individual may not begin employment unless an I-9 form is completed. Employers are subject to civil or criminal penalties if they do not comply. Without adequate personnel records, there is less assurance payments to employees are properly authorized. Board members were not aware of the importance of ensuring a complete personnel file was maintained.

3.5 Salary change notification

The Board did not approve employee salary change notification forms.

Director

The Director was overpaid $648 for regular hours worked and $113 for overtime hours worked because the $36.50 hourly wage rate reported on his Salary Change Notification form was incorrect. A total of 1,440 regular hours were paid at the rate of $36.50 instead of the Board approved rate of $36.05 (annual pay of $75,000 based on a 2,080 hour year). In addition, a total of 168 overtime hours were paid at the rate of $54.75 instead of $54.08 (time and one-half the rate of $36.05). In a recorded interview the former Business Office Manager indicated she prepared the Director's Salary Change Notification form based on his statement that the Board approved a $36.50 rate of pay. The form was signed by the former Business Office Manager and Director, but was not provided to the Board for review.

Other employees

The Director also authorized wages for 3 paramedics and an emergency medical technician (EMT) that were higher than what was approved by the Board in a July 2020 Board meeting. No explanation was included on their salary change notification forms justifying the increased pay. In addition, most salary change forms were signed only by the Director when the forms included 3 required signatures; namely, Human Resources, Supervisor/Manager, and Other Approving Authority.

According to the current Business Office Manager, 3 of the 4 employees found to have higher wages had additional duties so the Director approved

higher wage rates. It was not known why the rate of the fourth employee was higher than authorized by the Board.

Conclusion

Accurate and properly approved salary change notifications are necessary to ensure all parties are aware of changes to compensation and prevent misunderstandings. Current and former Board members indicated they were not provided salary change notification forms for review by the Director and were not aware of the importance of this form.

3.6 Mileage reimbursements

Mileage reimbursements exceeded the amounts authorized by the Board. In addition, mileage reimbursement forms do not require the employee to indicate where they traveled, in order to ensure mileage claimed was reasonable.

District personnel policy No. 381, Auto Mileage, indicates mileage will be paid at the rate of $0.50 a mile, and the district mileage reimbursement form was available in the district office. However, as noted in MAR finding number 1, the Director began utilizing a form he prepared rather than the Board approved form and allowed staff to claim mileage at annual IRS rates of $0.575 per mile for 2020 and $0.56 per mile for 2021. In recorded interviews, current and former Board members indicated there was no formal approval to change the district mileage rate to IRS mileage rates.

Without adequately detailed reimbursement forms there is less assurance claimed mileage is for legitimate business purposes. Board oversight of mileage reimbursements is necessary to ensure district funds are spent efficiently and policies are followed. Current and former Board members indicated they were not aware a form other than that approved by the Board was used to request mileage reimbursements.

3.7 Personnel policies

The Director revised district holiday, sick leave benefit, and bereavement leave policies in August and September 2020, without Board approval. The former Business Office Manager indicated the Director made the unauthorized changes to the holiday policy to allow holiday pay at time and one-half. He also likely changed the sick leave policy to allow for accrued sick leave to be paid upon termination as demonstrated in his March 2021 payroll request that was denied (see MAR finding number 1).

The introductory statement of the personnel policy manual indicates policies apply to all employees and changes are subject to Board approval. As noted in MAR finding number 1, the Director paid himself and other staff in excess of what was authorized by the Board or allowed by the Board approved personnel policies.

Properly approved personnel policies are necessary to ensure equitable treatment of employees and prevent misunderstandings. Current and former

Board members indicated they were unaware of the importance of the personnel policies or that the Director had revised policies without their approval.

Recommendations

The Board of Directors:

3.1 Ensure employment contracts are executed with the Director.

3.2 Ensure the Director's time records and summaries are reviewed for completeness and accuracy and properly approved.

3.3 Ensure payroll reports are prepared and the Board's review is documented.

3.4 Maintain complete personnel files for all district employees.

3.5 Ensure salary changes are approved.

3.6 Ensure mileage reimbursement forms are adequately detailed to indicate where the employee was traveling to and from, Board approved mileage forms are used, and mileage is reimbursed in accordance with district policy.

3.7 Ensure all personnel policy changes are approved.

Auditee's Response

3.1 Contract has been executed with the current Director and will be for all future Directors.

3.2 All time records, including the Director's, are entered into a web-based document which inputs it into a web-based spreadsheet. All of these entries are date and time stamped as well. The Scheduling Officer, Business Office Manager, and Director review and sign off on this document prior to payroll being issued. The Director's pay stub is submitted with the board meeting packet every month for review.

3.3 Payroll reports are included in the board meeting packet for the Board's review at monthly meetings.

3.4 Personnel files are completed and verified by the Director, Business Office Manager, and Captain of Training. This ensures that all appropriate information is maintained. Employee files are kept in hard copy form in the Director's office. We will also be establishing a digital copy kept in the Business Office Manager's office.

3.5 Salary changes are completed only after the proper documentation is signed and approved by the Business Office Manager and Director. If the employee is a new hire, then Board approval is not required for initial approval if the pay rate is within established limits. Anything outside that limit must be approved by the Board prior to administration.

3.6 New mileage reimbursement forms will be created and approved by the Board to include all necessary information. All mileage reimbursements will be paid in accordance with district policy and will be approved by the Board at the time of reimbursement.

3.7 Currently, all personnel policies that would cause any financial obligation changes to or from the district are approved by the Board prior to implementation. All personnel policies regarding day-to-day operations that will not cause any financial obligation changes to the district or foreseeable legal issues are approved by the Director. All policy changes will be accompanied by a statement from our legal consultant.

4. Disbursements

District disbursement policies and procedures need improvement. From June 2020 through March 2021, the district employees made non-payroll disbursements totaling approximately $577,000, including $32,224 in purchases with a credit card. We judgmentally selected and tested 24 disbursements totaling approximately $158,000 made during this time period. We also reviewed all credit card statements and invoices for the months January through April, 2021.

4.1 Procurement, Board review and approval, and unnecessary purchases

The district does not have a formal approval and bid policy, including procedures for sole source procurements or emergency purchases. Bids, or reasons for only obtaining one bid, were not documented for several purchases of goods or services during the period June 1, 2020, through March 31, 2021. In addition, the Board did not authorize significant purchases of medical supplies and some purchases of medical equipment were unnecessary.

Bidding

District personnel did not bid some significant purchases including medical cables and electrodes ($11,095), narcotic storage safes ($7,617), disinfectant sprayer ($5,591), uniforms ($3,191), and room dividers ($2,096).

In addition, the Director only obtained one bid or quote for some significant purchases of goods or service including leased cardiac monitors (with a total cost of $143,898 over the term of the lease), concrete work and other building improvements ($31,660), fire protective clothing ($27,332), and building filtration system and ductwork improvements ($5,859).

Approval and bid policies

The district does not have a formal approval or bid policy for the purchase of good or services. On July 9, 2020, the Board took steps to limit the purchases the Director could make without approval by passing motion No. 39-20 that places "a spending cap (without Board approval) for $1,000 for bedding situation and $2,000 for medically necessary equipment and drugs for Administrator[9] DeFelice." However, the district does not have a formal approval or bid policy that addresses limits for the purchase of other types of good or services.

For example, the Director purchased over $110,000 in medical supplies from 2 vendors, including 3 separate purchases totaling between $14,000 and $19,000, without Board approval or bids. In a recorded interview, the former Business Office Manager indicated the purchase of medical supplies was pre-authorized by the Board and at the discretion of the Director and would have been listed as such on the Treasurer's disbursement report provided to the Board for review and approval. Former Board members indicated the Board should have approved purchases of these significant amounts, and that during the height of the COVID pandemic, the district was having trouble finding medical supplies to purchase. However, some former Board members also acknowledged they did not realize how much the Director was spending on medical supplies because they were recorded as pre-authorized on the disbursement reports.

Unnecessary purchases

Board members consider some of the Director's purchases to be unnecessary. In recorded interviews most current and former Board members indicated, while Board approval was given for the lease of new cardiac monitors, the Director misrepresented the lease purchase to the Board indicating the district's prior cardiac monitors needed to be replaced because they were out-of-date (or warranty) and/or were not compatible with other entity's monitors. The current Director indicated this was not accurate. Further, 2 former Board members indicated surprise the district purchased "fire protective" clothing and another noted she found out the clothing was not needed after the Director left. The current Director indicated the purchases were unnecessary.

Conclusion

Formal bidding procedures for major purchases or services provide a framework for economic management of district resources and help ensure the district receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in district business. To safeguard against possible loss or misuse of funds, the Board should approve all significant disbursements and review supporting documentation, bank information, and canceled checks. The Board has a fiduciary duty to the taxpayers to ensure district funds are only expended on necessary items and in a manner that

[9] The title of Administrator and Director are interchangeable.

provides the greatest benefit to the district. Current and former Board members indicated they were unaware of the importance of formal bidding procedures.

4.2 Credit cards

The Director made improper personal purchases using the district's credit card (MAR finding number 1), and the district has not adopted formal credit card policies and procedures, including who has the authority to increase monthly credit card limits and appropriate use for credit cards.

Between August and October 2020, the Director increased the monthly credit card limits from $4,100 to $20,000, and $1,500 to $5,000, without approval, which allowed greater purchasing authority. In recorded interviews, the current Board President and 2 former Board members indicated they were not aware and did not approve the increases in spending limits. In addition, prior to these spending limit increases, the Director authorized the former Business Office Manager to use her personal credit card on 2 separate occasions to make purchases totaling $13,208 for the district and seek reimbursement, circumventing the district's monthly credit card limits.

While credit cards can provide a useful alternative purchasing method, controls and procedures would be strengthened by clearly documented policies outlining the appropriate use and oversight of credit cards. In addition, credit card transactions are inherently riskier than other purchases because these purchases can be made prior to proper approval. That risk and the potential for inappropriate purchases or other misuse increases with excessive or unneeded limits and purchasing ability. By periodically evaluating actual credit card activity and adjusting limits, and/or the number of active cards needed, the Board can strengthen controls over credit cards and reduce potential risks for these transactions. Current and former Board members indicated they were unaware of the importance of having written credit card and disbursement policies.

Recommendations

The Board of Directors:

4.1 Establish formal bidding policies and procedures, including documentation requirements regarding bid specifications, the bids or quotes received, and justification for bids selected. The Board should also document its approval of significant disbursements in meeting minutes and by signing or initialing the monthly list of bills, and ensure disbursements are a necessary use of public funds and provide a benefit to the district.

4.2 Establish complete and detailed written credit card policies and procedures. In addition, periodically evaluate the need for each credit card issued and adjust employee credit card limits as deemed appropriate.

Auditee's Response

4.1 *The district will work with our legal consultant to institute a formal bidding and approval policy. The approval of all bids and reason for the bids selected will be documented in the monthly board minutes plus a signature page for all board members to sign approving or denying the bid. The Board will document its approval or denial of significant disbursements in meeting minutes and by signing the monthly list of bills, and ensure disbursements are a necessary use of public funds and provide a benefit to the district.*

4.2 *The district will work with our legal consultant to institute a formal credit card policy. CCAD will periodically evaluate the need for each credit card issued and adjust credit card limits as deemed appropriate to ensure necessary use of public funds. Currently, the credit cards are locked in the Business Office Manager's safe. No individual has a credit card issued to them. These cards are generally used for purchases that a check is not able to be used for.*

5. Sunshine Law

Some closed meeting minutes did not include sufficient details of the topics discussed to demonstrate compliance with statutory provisions, and on at least 2 occasions, records of the votes taken were not documented. In addition, Board meeting minutes were not always signed.

In addition, as noted in the Background section, the AGO filed a civil lawsuit against the district in the Circuit Court of Carroll County on April 9, 2021, for violations of 3 counts of the Sunshine Law[10]. A proposed consent judgment was filed with the Circuit Court on November 8, 2022, to resolve the lawsuit.

Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Board actions and decisions, and Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings are limited to only those specifically allowed by law. Sufficiently detailed meeting minutes are necessary to demonstrate compliance with statutory provisions, such as Section 610.021, RSMo, and support decisions made. Additionally, signed and approved meeting minutes provide an independent attestation that the minutes are a correct record of matters discussed and actions taken during meetings. Board members were not aware of these requirements.

[10] During our review of Board meeting minutes from June 1, 2020, through March 31, 2021, we noted similar non-compliance with Section 610.020.1,2, and 4 and Section 610.021, RSMo; however, it is not included in the finding because of active litigation.

Recommendation

The Board of Directors ensure the purpose, contents, and other necessary information is included in closed meeting minutes; closed meeting votes are documented; and meeting minutes are signed.

Auditee's Response

The district now reviews and ensures that all minutes are complete, accurate, and signed by the Board Secretary. These are kept in paper copy form in the Business Office Manager's files and a digital copy is kept on the district computer. All closed meeting minutes will be kept in entirety with votes documented and a signature page for all Board members present.

6. Passwords

Employees share passwords to access computer systems and are not required to keep passwords confidential, which increases the risk of unauthorized access. District personnel record passwords in a password book kept in the district safe. Three employees have access to the safe and password book. District staff indicated the number of passwords they use makes it difficult to retain the information without writing the passwords down and sharing them. District officials indicated they were not aware of the importance of keeping passwords confidential.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not kept confidential, there is less assurance access to computers and data files is limited to only those individuals who need access to perform their job responsibilities. Unique and confidential passwords that contain a minimum number of characters and are changed periodically are necessary to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The Board of Directors require confidential passwords to prevent unauthorized access to district computers and data.

Auditee's Response

Each employee has their distinct password to the computer system. General staff do not have access to any administrative computer software. The Director does not have access to the accounting system. When information is needed, the Business Office Manager prints out the accounting information needed, and it is reviewed by the Director.

7. Electronic Communication Policy

The district has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo,

provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[11]

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the district is retained as required by state law. The Board indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Directors develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The district will work with our legal consultant to ensure a policy is in place that is in alignment with state guidance. Currently, the Director does not discuss any business matters with any board members over the phone. These are discussed in an email to the Director's district email address.

8. Capital Assets

The district does not maintain current, complete, and detailed records of capital assets. The district has not updated its capital asset list to include capital assets purchases since at least 2018. The district also does not tag or otherwise identify capital assets as property of the district, or perform an annual physical inventory of district property.

Adequate capital asset records and procedures are necessary to provide controls over district property, to safeguard district assets that are susceptible to loss, theft, or misuse; and to provide a basis for proper financial reporting and insurance coverage. District officials indicated they were not aware of the importance of maintaining capital asset records or performing annual physical inventories.

Recommendation

The Board of Directors ensure complete and detailed capital asset records are maintained, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records.

Auditee's Response

The district has 95 percent completed an asset list and inventory. The district will continue to maintain this list at minimum annually. The district will incorporate a number identification system for all assets then assign them a district serial number. The district will complete an internal inventory of all assets annually in November of each year. All district assets will be labeled with a unique identification number associated with the inventory list.

[11] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed July 29, 2022.

Carroll County Ambulance District
Organization and Statistical Information

The Carroll County Ambulance District was established in June 1987 pursuant to Chapter 190, RSMo. The district covers 701 square miles, has one building, and serves approximately 8,500 district residents. The district is comprised of six sub-districts of equal population with one taxpayer from each district comprising the Board of Directors of which a Chairman, Vice Chairman, and Treasurer are appointed from the group. Board members receive no compensation. As of March 31, 2021, the Board consisted of the following members:

Board of Directors

Name and Title	Term Expires
Caren Bittiker, President (1)	April 2022
Carolyn Maberry, Member (2)	April 2022
Karen Miller, Member (3)	April 2023
Janice Miller, Member (4)	April 2021
Margaret Wheeler, Member (5)	April 2023
Dottie Standley, Member (6)	April 2021

(1) Greg Stafford was elected in April 2022 to a 3 year term expiring April 2025.
(2) Carolyn Maberry resigned from her position in November 2021 and was replaced by James Maberry for the remainder of the term. James Maberry was elected in April 2022 to a 3 year term expiring April 2025.
(3) Karen Miller became Board President in May 2021.
(4) Stacia Cowherd was elected in April 2021 to a 3 year term expiring April 2024.
(5) Margaret Wheeler resigned from her position in January 2022 and was replaced by Phillip Henderson for the remainder of the term.
(6) Sherry McCoy was elected in April 2021 to a 3 year term expiring April 2024.

Director

Mario DeFelice served as the Director[12] from June 2020 to March 2021. The Board established the annual compensation of the Director at $75,000. Mario DeFelice was replaced by Interim Director, Daryl Noll, in March 2021, who served until May 2021, when the position was filled permanently by the current Director, Joseph Campbell. The current Director's compensation was established by written contract by the Board of Directors.

Financial Activity

A summary of the district's financial activity obtained from the district's audited financial statement report for the year ended December 31, 2020, follows:

[12] The Director position is also called the Chief of EMS or Administrator.

CARROLL COUNTY AMBULANCE DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	BUDGET			FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	VARIANCE
RECEIPTS:				
Property taxes	$ 514,221	$ 514,221	$ 661,015	$ 146,794
Charges for services	460,000	460,000	548,124	88,124
Grant income	-	-	23,608	23,608
Interest income	10,000	10,000	22,041	12,041
Other income	100	100	489	389
Capital lease proceeds	-	-	108,000	108,000
Total receipts	984,321	984,321	1,363,277	378,956
DISBURSEMENTS:				
Salaries	640,000	786,187	784,347	1,840
Employee benefits	234,195	234,195	186,021	48,174
Professional fees	50,000	50,000	62,737	(12,737)
Payroll taxes	50,500	50,500	59,213	(8,713)
Tax collection expense	85,500	85,500	31,015	54,485
Ambulance supplies	60,000	130,000	139,077	(9,077)
Insurance	70,000	86,445	68,643	17,802
Fuel and oil	25,000	25,000	12,112	12,888
Repairs	14,850	34,747	16,273	18,474
Utilities	15,000	15,000	13,236	1,764
General and administrative	12,000	12,000	12,763	(763)
Office expense	8,584	8,584	5,883	2,701
Miscellaneous	7,000	12,415	5,148	7,267
Training	10,250	10,250	9,302	948
Uniforms	7,000	22,000	1,130	20,870
Travel	5,000	5,000	4,067	933
Capital outlay	287,342	287,342	409,190	(121,848)
Total disbursements	1,582,221	1,855,165	1,820,157	35,008
Receipts over (under) disbursements	(597,900)	(870,844)	(456,880)	413,964
Beginning cash balance	1,210,805	1,210,805	1,210,805	-
Ending cash balance	$ 612,905	$ 339,961	$ 753,925	$ 413,964

Carroll County Ambulance District
Supporting Documentation of Misappropriated Money

The following appendixes provide supporting documentation for the misappropriated money discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	Overpayments and Unsupported Mileage Reimbursements to Director
B	Overpayments to Other Staff

Appendix A
Carroll County Ambulance District
Overpayments and Unsupported Mileage Reimbursements to Director
June 16, 2020, through March 10, 2021

Payment Date	Direct Deposit Number	Pay Period (1)	Purpose, if Indicated (2)	Hours Claimed (3)	Gross Pay	Supported Payments (4)	Overpayments					Total Overpayments and Unsupported Mileage
							Overtime Pay (5)	Holiday Pay (6)	Retention Pay	Total Overpayments	Unsupported Mileage	
07/15/2020	DD1247	07/01/2020-07/15/2020	Unknown	80	$ 2,920.00	2,920.00	0.00	0.00	0.00	0.00	0.00	0.00
07/31/2020	DD1258	07/16/2020-07/31/2020	Unknown	128	5,548.00	4,234.00	1,314.00	0.00	0.00	1,314.00	0.00	1,314.00
07/31/2020	DD1266	06/16/2020-06/30/2020 (7)	Unknown	80	2,920.00	2,920.00	0.00	0.00	0.00	0.00	0.00	0.00
08/14/2020	DD1272	08/01/2020-08/15/2020 (8)	Unknown	128	5,548.00	2,920.00	2,628.00	0.00	0.00	2,628.00	0.00	2,628.00
08/31/2020	DD1283	08/16/2020-08/31/2020	Unknown	128	5,548.00	4,234.00	1,314.00	0.00	0.00	1,314.00	0.00	1,314.00
09/15/2020	DD1296	09/01/2020-09/15/2020	Unknown	128	5,548.00	4,234.00	1,314.00	0.00	0.00	1,314.00	0.00	1,314.00
09/30/2020	DD1310	09/16/2020-09/30/2020	Unknown	128	5,548.00	2,920.00	2,628.00	0.00	0.00	2,628.00	0.00	2,628.00
10/15/2020	DD1328	10/01/2020-10/15/2020	Unknown	128	5,548.00	5,548.00	0.00	0.00	0.00	0.00	0.00	0.00
10/30/2020	DD1352	10/16/2020-10/31/2020 (8)	Administration, Class, Truck	128	5,548.00	4,234.00	1,314.00	0.00	0.00	1,314.00	350.00	1,664.00
11/18/2020	DD1372	11/01/2020-11/14/2020	Administration, Training, Truck	128	5,548.00	2,920.00	2,628.00	0.00	0.00	2,628.00	632.50	3,260.50
12/02/2020	DD1394	11/15/2020-11/28/2020	Administration, Class, Truck, Holiday	152	6,862.00	3,212.00	2,628.00	1,022.00	0.00	3,650.00	402.50	4,052.50
12/16/2020	DD1416	11/29/2020-12/12/2020	Administration, Truck	128	5,548.00	2,920.00	2,628.00	0.00	0.00	2,628.00	0.00	2,628.00
12/30/2020	DD1446	12/13/2020-12/26/2020	Administration, Truck, Holiday	152	6,862.00	3,212.00	2,628.00	1,022.00	0.00	3,650.00	0.00	3,650.00
12/30/2020	DD1463	(9)	(9)		15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00
Total 2020					84,496.00	46,428.00	21,024.00	2,044.00	15,000.00	38,068.00	1,385.00	39,453.00
01/13/2021	DD1471	12/27/2020-01/09/2021	Administration, Truck	200	9,490.00	3,212.00	3,942.00	2,336.00	0.00	6,278.00	560.00	6,838.00
01/27/2021	DD1489	01/10/2021-01/23/2021	Unknown, Truck	160	7,300.00	4,234.00	3,066.00	0.00	0.00	3,066.00	0.00	3,066.00
02/08/2021	DD1509	01/24/2021-02/06/2021	Administration, Truck	152	6,862.00 (10)	2,920.00	3,942.00	0.00	0.00	3,942.00	0.00	3,942.00
02/24/2021	DD1528	02/07/2021-02/20/2021	Unknown, Truck	114	4,781.50 (10)	2,920.00	1,861.50	0.00	0.00	1,861.50	0.00	1,861.50
03/10/2021	DD1551	02/21/2021-03/06/2021 (11)	Administration, Unknown, Truck	104	4,234.00 (10)	2,920.00	1,314.00	0.00	0.00	1,314.00	0.00	1,314.00
Total 2021					32,667.50	16,206.00	14,125.50	2,336.00	0.00	16,461.50	560.00	17,021.50
			Total Payments		$ 117,163.50	62,634.00	35,149.50	4,380.00	15,000.00	54,529.50	1,945.00	56,474.50

(1) According to the former Business Office Manager, the former Director changed the pay period from bi-monthly to bi-weekly in November 2020 to make it easier to review when comparing employee schedules to time records.

(2) Purpose as shown on time records. For some days, the purpose was indicated and for other days no purpose was indicated, and was unknown.

(3) Hours worked as shown on time summaries.

(4) Supported payments include regular hours paid at $36.50 per hour; overtime hours paid at $54.75 per hour when the former Director was either scheduled to work as the sole paramedic for an ambulance and/or performed an ambulance run as the sole paramedic; and 8 hours each for Thanksgiving, Christmas, and New Year's Day paid at $36.50 per hour.

(5) Overpayments of overtime pay occurred when the Director claimed time but either was not scheduled to work on an ambulance or did not make an ambulance run as the only available paramedic as authorized by the Board. Overpayments are calculated by multiplying unsupported overtime hours claimed by the Director's time and one-half hourly rate of $54.75.

(6) The Director was neither scheduled to work on an ambulance or made an ambulance run on any of these holidays. Therefore, he was only allowed 8 hours of holiday pay at his hourly rate of $36.50 in accordance with district policy. Overpayments include additional holiday hours claimed in excess of the 8 hours allowed and paid at the Director's time and one-half hourly rate of $54.75. In addition, for the 8 holiday hours allowed by policy, the difference between the time and one-half hourly rate paid and the allowed hourly rate ($54.75 - $36.50 = $18.25) multiplied by the 8 hours is included as an overpayment.

(7) According to the former Business Office Manager, the former Director did not turn in his time record for this pay period until July 31, 2020, delaying the processing of the direct deposit.

(8) According to the former Business Office Manager, when the pay period was bi-monthly, payroll was processed on the 15th and the final day of the month, unless this day fell on a weekend or holiday. In these instances payroll was processed before the end of the pay period and adjustments would be made on the next payroll for any differences in actual employee time worked.

(9) "Retension [sic] Pay" was noted on the check stub.

(10) Deductions were made for reimbursement of medical plan expenses from these checks.

(11) The last day of work noted on the former Director's time record was March 3, 2021.

Appendix B
Carroll County Ambulance District
Overpayments to Other Staff
December 13, 2020, through January 13, 2021

Employee (1)	Payment Date	Check or Direct Deposit Number	Pay Period	Hours Reported (2)	Gross Pay	Supported Payments	Overpayments				
							Regular Pay (3)	Overtime Pay (4)	Holiday Pay (5)	Other Pay (6)	Total Overpayments
1	12/30/2020	23309	12/13/2020-12/26/2020	192.00	$ 5,360.00	3,920.00	0.00	720.00	720.00	0.00	1,440.00
2	12/30/2020	DD1445	12/13/2020-12/26/2020	144.00	2,784.32	2,214.80	0.00	0.00	569.52	0.00	569.52
3	12/30/2020	DD1448	12/13/2020-12/26/2020	108.50	1,841.25	1,338.75	195.00	67.50	180.00	60.00 (7)	502.50
4	12/30/2020	DD1451	12/13/2020-12/26/2020	268.00	12,915.00	8,190.00	70.00	2,415.00	1,260.00	980.00	4,725.00
5	12/30/2020	DD1452	12/13/2020-12/26/2020	144.00	2,464.00	1,568.00	224.00	168.00	504.00	0.00	896.00
6	12/30/2020	DD1453	12/13/2020-12/26/2020	144.00	2,464.00	1,568.00	224.00	168.00	504.00	0.00	896.00
7	12/30/2020	DD1456	12/13/2020-12/26/2020	276.00	7,480.00	6,040.00	0.00	720.00	720.00	0.00	1,440.00
8	12/30/2020	DD1458	12/13/2020-12/26/2020	144.00	2,576.00	1,568.00	0.00	504.00	504.00	0.00	1,008.00
9	12/30/2020	DD1465	12/13/2020-12/26/2020	242.25	5,845.98	5,727.28	118.70	0.00	0.00	0.00	118.70
10	01/13/2021	DD1466	12/27/2020-01/09/2021	240.00	5,120.00	3,968.00	0.00	576.00	576.00	0.00	1,152.00
11	01/13/2021	DD1467	12/27/2020-01/09/2021	96.00	4,200.00	2,660.00	0.00	(140.00) (8)	0.00	1,680.00	1,540.00
12	01/13/2021	DD1468	12/27/2020-01/09/2021	156.00	7,910.00	3,710.00	0.00	1,260.00	1,260.00	1,680.00	4,200.00
13	01/13/2021	DD1469	12/27/2020-01/09/2021	120.00	3,040.00	2,080.00	0.00	0.00	0.00	960.00	960.00
3	01/13/2021	DD1472	12/27/2020-01/09/2021	104.00	1,620.00	1,440.00	120.00	0.00	60.00 (9)	0.00	180.00
14	01/13/2021	DD1473	12/27/2020-01/09/2021	240.00	5,120.00	3,968.00	0.00	576.00	576.00	0.00	1,152.00
4	01/13/2021	DD1475	12/27/2020-01/09/2021	312.00	15,820.00	9,940.00	0.00	1,260.00	1,260.00	3,360.00	5,880.00
6	01/13/2021	DD1476	12/27/2020-01/09/2021	216.00	3,976.00	2,968.00	0.00	504.00	504.00	0.00	1,008.00
7	01/13/2021	DD1479	12/27/2020-01/09/2021	288.00	7,840.00	6,400.00	0.00	720.00	720.00	0.00	1,440.00
15	01/13/2021	DD1482	12/27/2020-01/09/2021	97.00	1,812.00	1,360.00	248.00	204.00	0.00	0.00	452.00
				Total	$ 100,188.55	70,628.83	1,199.70	9,722.50	9,917.52	8,720.00	29,559.72

(1) To keep employee names and positions confidential we have given each employee a unique number. Numbers may be repeated because overpayments were noted for the same employee in multiple bi-weekly pay periods. Other Staff positions include Administration, Emergency Medical Technician, Registered Nurse, and/or Paramedic.

(2) Hours worked as shown on time summaries.

(3) Overpayments of regular pay reflect regular hours improperly reported and paid at the employee's hourly rate.

(4) Overpayments for overtime pay reflect unsupported overtime hours reported and paid at the employee's time and one-half rate of pay.

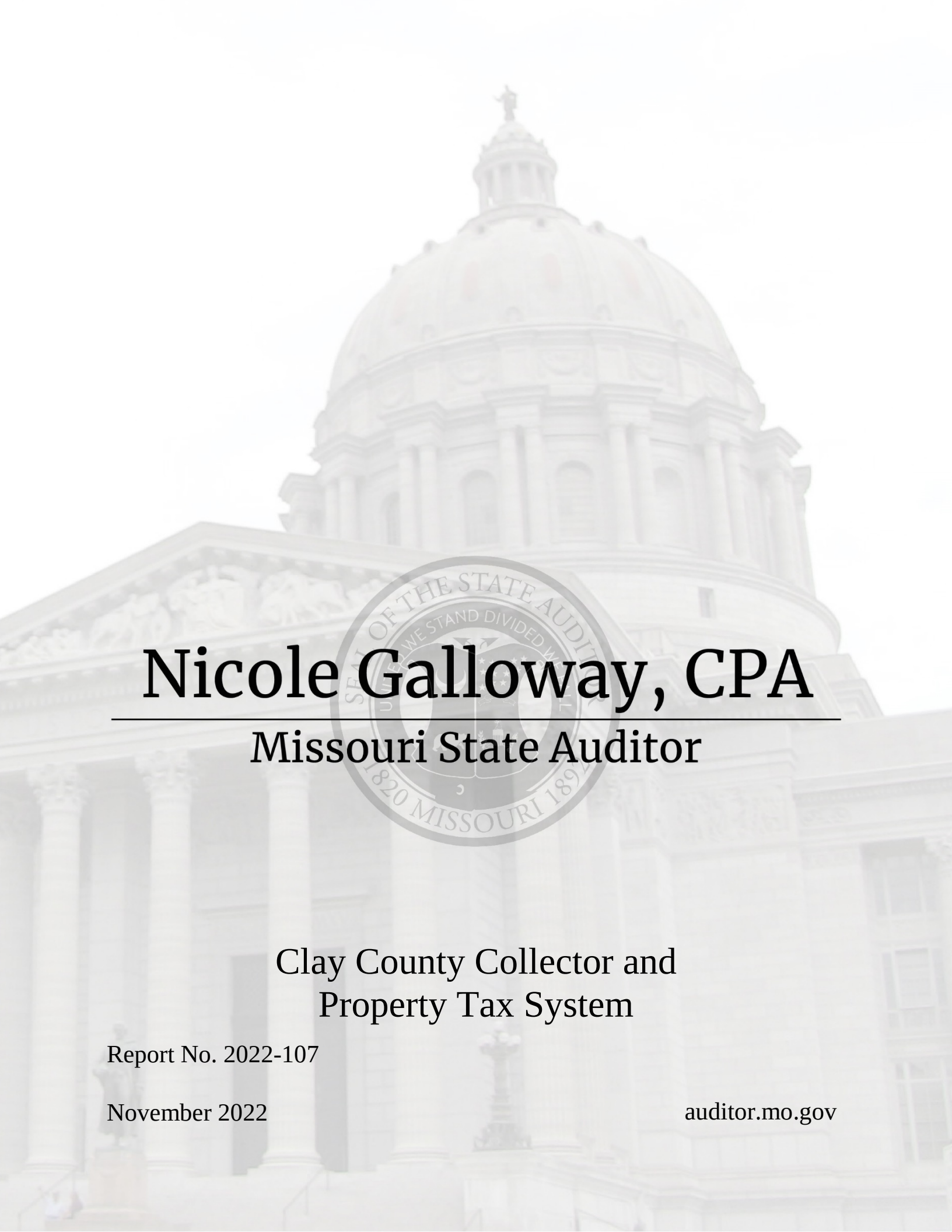
(5) Overpayments of holiday pay reflect unsupported holiday hours reported and improperly paid at the employee's time and one-half pay rate.

(6) The overpayments of other pay include improper double time hours reported and improperly paid at the employee's double time pay rate.

(7) The employee used a personal day (8 hours) and was improperly paid at their time and one-half hourly rate of $22.50 instead of their hourly rate of $15. The difference, $7.50, multiplied by the 8 hours, is shown as an overpayment.

(8) The employee was not paid at their time and one-half rate for 8 hours of overtime earned, instead they were improperly paid at their hourly rate of pay.

(9) The employee worked the 8 hour holiday, but the holiday hours were over reported as 16 hours and improperly paid at the employee's hourly pay rate (16 x $15.00 = $240); however, the employee should have been paid for 8 holiday hours at the employee's time and one-half hourly rate (8 x $22.50 = $180), and the difference is shown as an overpayment.



Nicole Galloway, CPA

Missouri State Auditor

Clay County Collector and Property Tax System

Report No. 2022-107

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Clay County Collector and Property Tax System

Property Tax System Controls and Procedures	The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2020 or 2021. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes and no other review or reconciliation process was in place to verify this information.
Tax Billing and Collection Services	The County Collector does not have current written contracts with all cities and villages for tax billing and collection services.
Liabilities	The County Collector does not prepare a monthly list of liabilities for the tax sales account, and consequently, liabilities are not agreed to the reconciled bank balance.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Clay County Collector and Property Tax System
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
County Collector
Clay County, Missouri

We have audited the County Collector and Property Tax System of Clay County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On July 28, 2021, a vacancy occurred in the office of the County Collector of Clay County. A successor was appointed and sworn into office effective July 29, 2021. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2021, to July 28, 2021, and the year ended February 28, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant property tax functions.

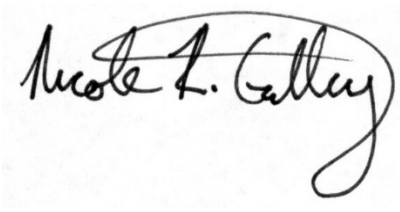
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using judgmental selection. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Clay County.



Nicole R. Galloway, CPA
State Auditor

Clay County Collector and Property Tax System Management Advisory Report State Auditor's Findings

1. Property Tax System Controls and Procedures

Controls and procedures over the property tax system need improvement. The County Collector's office collected approximately $460.5 million in property taxes and other miscellaneous receipts during the year ended February 28, 2021.

1.1 Aggregate abstracts

The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2020 or 2021. The County Clerk indicated that she missed completing these aggregate abstracts and thought the Department of Revenue would send a notice if they were not completed.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon completion of current and delinquent tax books.

1.2 Review of property taxes

The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes and no other review or reconciliation process was in place to verify this information. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk indicated she was unaware of the need for an account book.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other records summarizing all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts would help ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk, and the County Commission to verify the accuracy and completeness of the County Collector's annual settlements and delinquent tax books. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendations

1.1 The County Clerk prepare the back tax, land and personal tax, and railroad and utility tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.

1.2 The County Clerk maintain an account book with the County Collector for use in reviewing County Collector records.

Auditee's Response

1.1 The County Clerk currently prepares tax books for back tax, land and personal tax, and railroad and utility tax. The County Clerk will make sure to file the corresponding aggregate abstracts timely.

1.2 The County Auditor currently audits all Collector disbursements and accounting. The County Clerk will add account book procedures for collections as an additional check and balance.

2. Tax Billing and Collection Services

The County Collector does not have current written contracts with all cities and villages for tax billing and collection services. The County Collector indicated new contracts were sent to all 25 cities and villages in 2021. The new contracts included certain increased commission percentages; however, not all cities and villages agreed to the increased commissions and did not sign the new contracts. The County Collector indicated that it is expensive and cumbersome to have more than 1 commission percentage in the property tax system for the municipalities. As a result, although 12 cities and villages had signed new contracts, the County Collector continued to collect commission percentages at the 2012 contract rates. The County Collector indicated, that based on discussion with the County Commission, the County Counselor is reviewing the contract wording before any further updated contracts will be issued. The office collected approximately $64 million in property taxes and other miscellaneous receipts for cities and villages during the year ended February 28, 2021.

Section 432.070, RSMo, requires all contracts to be in writing. Current, clear, and detailed written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.

A similar condition was noted in our prior audit report, *Clay County Collector*, Report No. 2020-114, issued in December 2020.

Recommendation

The County Collector work with the County Commission to obtain current written contracts with all cities and villages for tax billing and collection services.

Auditee's Response

The county is working to obtain written contracts with all cities and villages for tax billing and collection services.

3. Liabilities

The County Collector does not prepare a monthly list of liabilities for the tax sales account, and consequently, liabilities are not agreed to the reconciled bank balance. At our request, the County Collector prepared a list of liabilities as of June 30, 2021. The reconciled bank balance as of June 30, 2021, was $56,155 while the list of liabilities totaled $57,862, resulting in a shortage of $1,707. The County Collector indicated the difference between liabilities and the reconciled bank balance was due to an accounting error before 2020.

Preparing monthly lists of liabilities and reconciling them to the available cash balances is an important control to ensure sufficient cash is available for the payment of amounts due and all money in the bank accounts can be

identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed.

Recommendation

The County Collector prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.

Auditee's Response

The County Collector has implemented procedures to balance the tax sale account after each transaction is processed. The liabilities report, along with the monthly bank reconciliation, is provided to the County Auditor.

Clay County Collector and Property Tax System
Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments in the county. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Lydia McEvoy served as County Collector until July 28, 2021. In addition, she continued working for the county to assist with the transition until August 27, 2021. Barbara O'Riley was appointed the Clay County Collector and sworn into office on July 29, 2021.

The County Collector received compensation of $33,396 for the period March 1, 2021, through July 28, 2021. The County Collector also received an additional $4,554 in compensation for work performed after her resignation to assist with the transition. During the year ended February 28, 2021, the County Collector received compensation of $78,937. Compensation was in accordance with statutory provisions.

The former County Collector provided the following comments by email in response to the overall report.

I cannot speak to the Clerk fulfilling her duties or the Commission fulfilling its duties. Throughout my entire 10 years in office, the Clerk had our software installed on a computer in the office so the Clerk or Clerk's employees could dig as deeply as needed at any time to generate the reports needed to document and track collections.

The excessive amount of manual manipulation, and the inherent risks that come with that, are issues that every elected Auditor and Collector in Clay County have noted for decades. During my time in office, the Assessor and I formed a historic bond to work for 3 years trying to find a software product that would allow data to flow from her office to mine, reducing manual manipulation by the Collector, correctly calculate and bill taxes, and contain a bank reconciliation module that pulled data from the system. After countless hours of work and hundreds of thousands of dollars from our respective budgets, we determined that the 2 largest technology companies in the world were unable to create a product that could do everything we needed with the robust functionality necessary for Clay County tax collection and distribution. Software that may serve our needs was in development at the time, but it was not ready for us.

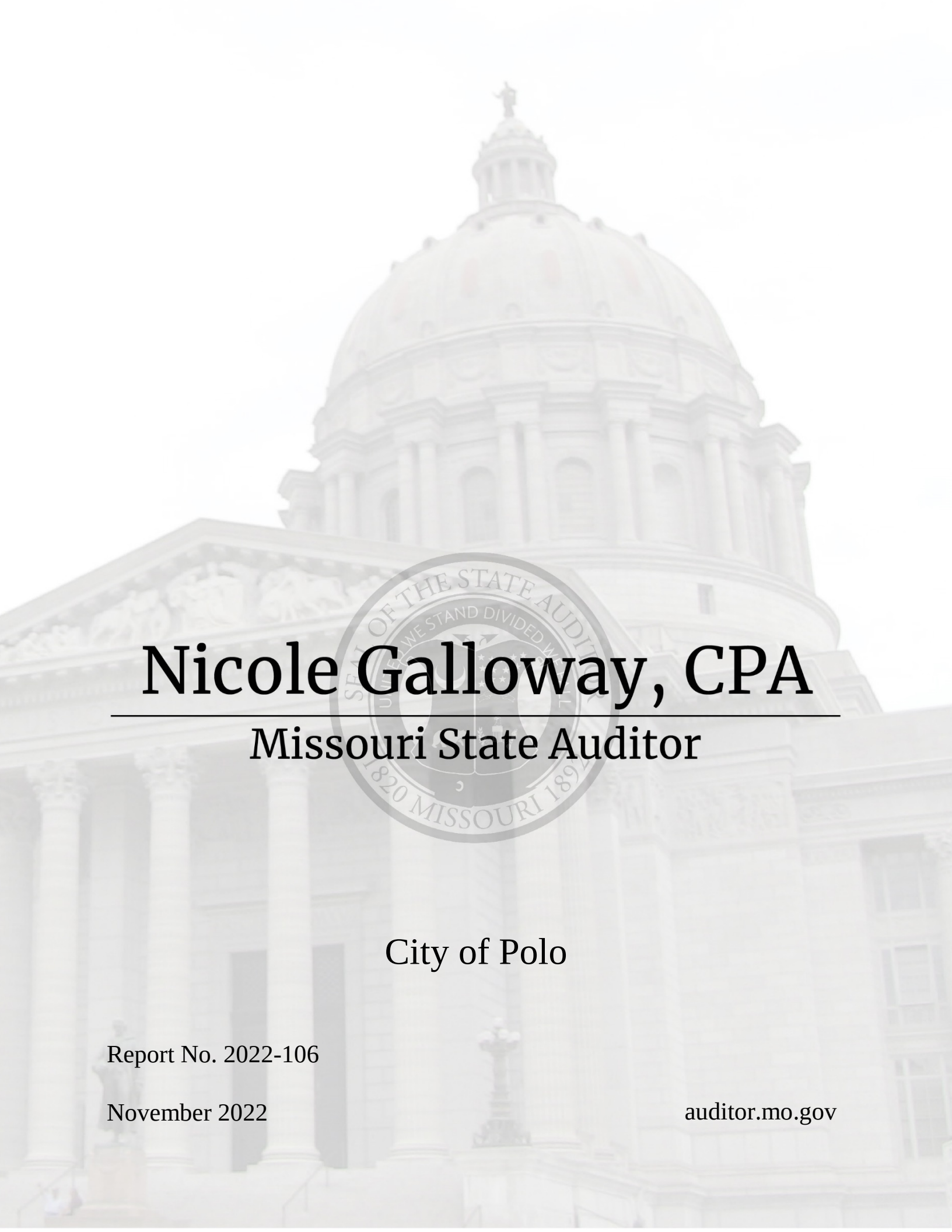
Because the manual processes in the Collector's office do carry such inherent risk, we strictly followed a complex set of checks and balances, and maintained mountains of paperwork, documenting our work, and protecting the taxpayers and taxing jurisdictions of Clay County from errors or fraud. I stand behind that documentation to this day, and I am certain that an audit of transactions rather than an audit of processes would have revealed an extraordinarily high level of accuracy for such manual work.

I trust that this audit report will keep the issue of software front of mind for future Collectors, Assessors, and Commissions. Under the new form of Clay County government, the Collector will need full support of other offices in order to find and implement the appropriate integrated software. I warn future Commissions and appointed Collectors that they should have no illusions that this process is simple. Two very knowledgeable and highly cooperative elected officials made a sincere effort to get this done, and were completely unable to do so. It is a complex problem that requires a sophisticated approach. However, I am confident that future governments will continue to work the problem until a better solution can be found.

I appreciate the audit found that the Collector owes no money to the county, and I have full confidence that same level of accuracy and honesty will continue with subsequent Collectors.

Following the state audit finding in 2020, that the County Collector's office did not have signed city contracts with every city in Clay County, I sought new contracts and appropriate approvals. That update process was ongoing when I left office.

During my tenure all books and accounts were reconciled to the day and to the month, and all reports were reviewed by the County Auditor. Once an accounting error occurs, it is a better practice to carry that error on the books for the purposes of transparency then to write it off the books. Therefore, carrying forward an error for several years is reflective of a best practice more than anything else. When collecting and distributing $400 million, errors will occur. The best way to assure the taxpayers of Clay County that they are protected is to keep accurate records of all transactions, even errors.



Nicole Galloway, CPA

Missouri State Auditor

City of Polo

Report No. 2022-106

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Polo

Property Transfer	The Board of Aldermen approved the transfer of city property to an individual without properly evaluating the transaction, including not seeking a legal opinion regarding the transfer or obtaining an appraisal of the property.
Accounting Controls and Procedures	The Board has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed. The city's procedures for receipting money need improvement, and the Board's review and approval process for disbursements is not adequate. The City Clerk does not prepare a monthly list of liabilities for water meter deposits held on behalf of utility customers to compare to the balance of the water meter account.
Utility System Controls and Procedures	Controls over non-monetary adjustments posted to customer utility accounts need improvement. City personnel do not perform monthly reconciliations of utility records.
Sunshine Law	The Board did not always comply with the Sunshine Law requirements for closed meetings and has not adopted a written policy regarding public access to city records as required by state law. The city does not maintain a log of records requests.
Compensation Ordinances and Payroll Procedures	The city does not have ordinances establishing the compensation of city officials, other than for the Mayor and Board of Aldermen, or the city's part-time employees. Employees are not required to sign timesheets and timesheets are not reviewed and approved by supervisors.
Electronic Data Security	The city has not established adequate user identification and password controls for access to city computers and data and does not store data backup files at an off-site location.
Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Polo
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Polo, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Polo. We have audited certain operations of the city in fulfillment of our duties. The city engaged Kenney D. Hales, Certified Public Accountant (CPA), PC, to audit the city's financial statements for the year ended December 31, 2021. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

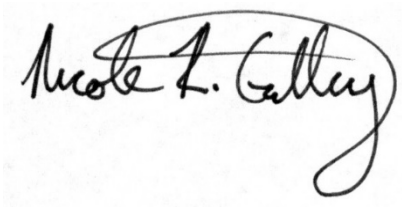
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city; and performing sample testing using judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Polo.



Nicole R. Galloway, CPA
State Auditor

1. Property Transfer

The Board of Aldermen approved the transfer of city property to an individual without properly evaluating the transaction, including not seeking a legal opinion regarding the transfer or obtaining an appraisal of the property. In a December 2018 meeting, the Board approved a motion to transfer city-owned property to an individual who owned an adjacent property. This individual, who offered to purchase the property, indicated he thought the property, which included a road and an alley, was part of the property he purchased 20 years prior. A motion was made and approved to allow the individual "to have the property that is in question since he has maintained it for 20 years." The minutes do not make clear what property the Board was approving to convey.

The city provided a quit claim deed to the property owner in January 2019, in exchange for $1, but the deed was not evaluated by the Board for accuracy or reviewed by an attorney for the city to ensure the legal description of the property in question was correct and represented what the Board intended to convey. As such, the parcel of land that transferred ownership was not what the city intended to transfer. In addition, the city did not obtain an appraisal of the property, which also may have clarified the piece of property being transferred. After questions were raised regarding the transfer of this property, the city hired a law firm to provide legal advice. At the time of this report, no formal action has been taken by either party.

Properly evaluating the purchase, sale, or transfer of property helps ensure the transaction is reasonable, properly documented, and in the best interests of the city. Good business practice requires real estate transactions be formally and independently appraised to ensure a reasonable price is paid.

Recommendation

The Board of Aldermen ensure all future transactions involving the purchase, sale, or transfer of city property are properly evaluated before being finalized and appraisals are obtained prior to the purchase or sale of real estate.

Auditee's Response

The city has retained an attorney to help with any future issues that may arise and will properly evaluate any future real estate transactions, including having legal counsel ensure the city is abiding by all laws and regulations and obtaining an appraisal if necessary.

2. Accounting Controls and Procedures

Accounting controls and procedures need improvement. Bank records indicate the city received approximately $550,000 in tax, utility, and other receipts during the year ended December 31, 2021.

2.1 Segregation and oversight

The Board has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed.

The City Clerk is responsible for most financial duties of the city including receipting money, preparing deposits, posting transactions to the accounting system, preparing invoices for payment, making disbursements, preparing monthly bank reconciliations, transferring money between bank accounts, and preparing financial reports for Board meetings. The City Clerk is also responsible for preparing and adjusting utility bills, monitoring accounts receivable, and preparing payroll. The City Clerk indicated she was the only employee in City Hall until May 2022 and the Board had not established procedures to review her work.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are needed.

2.2 Receipting

The city's procedures for receipting money need improvement.

- The City Clerk does not issue prenumbered receipt slips for all money received. Instead, she only issues receipt slips upon request. The City Clerk indicated she had not considered the need for the city to have a sequential record of each payment received.

- The City Clerk does not restrictively endorse checks and money orders upon receipt and only endorses them when deposits are prepared. None of the 15 checks on hand during our June 7, 2022, cash count were endorsed. The City Clerk indicated she was trained to endorse checks and money orders when preparing deposits and had not considered the need to endorse them when received.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected.

2.3 Disbursements

The Board's review and approval process for disbursements is not adequate. The City Clerk prepares checks for payment of invoices and presents a list of disbursements to the Board at each meeting. Although meeting minutes may document discussion of specific purchases and a vote of the Board to approve all bills, the Board generally does not review invoices or any other documentation supporting the disbursements. In addition, the Board does not sign the disbursement lists to document approval and does not reconcile disbursement lists to payments issued. Board members indicated they believed documenting the approval in the minutes was sufficient.

A detailed list of disbursements, signed or initialed by Board members to denote their approval, and retained with official minutes, helps ensure adequate documentation of disbursements. Failure to properly review all

invoices and supporting documentation and document authorizations increases the possibility of inappropriate disbursements.

2.4 Liabilities

The City Clerk does not prepare a monthly list of liabilities for water meter deposits held on behalf of utility customers, and consequently, liabilities are not compared to the balance of the water meter account. Water meter deposits are recorded in a manual ledger maintained in city hall. The City Clerk indicated she has never totaled the ledger and was unaware of the need to compare the total from the ledger to the account balance. Based on the amounts shown as being held in the ledger as of December 31, 2021, the water deposit liability totaled $35,750, although the balance of the account was $36,917, resulting in an unidentified balance (overage) of $1,167. At least some of this difference is due to accumulated interest maintained in the account.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, money is available to satisfy all liabilities, and any differences are adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money.

Recommendations

The Board of Aldermen:

2.1 Segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

2.2 Ensure prenumbered receipt slips are issued for all money received. In addition, ensure checks and money orders are restrictively endorsed upon receipt.

2.3 Review and document approval of all disbursement lists and retain with Board minutes. In addition, ensure an independent review of supporting documentation is performed before payment is made and reconcile approved disbursements to payments issued.

2.4 Ensure monthly lists of liabilities are prepared and reconciled timely to the bank account. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law.

Auditee's Response

2.1 Duties have now been segregated to the extent possible. The City Clerk handles bank reconciliations and payroll, while the Assistant City Clerk handles account payables and utility payments. In addition to these employees reviewing each other's work, the Board

will periodically come in to perform random checks to ensure proper oversight of accounting functions.

2.2 We are now issuing prenumbered receipt slips for all payments received and all checks and money orders are endorsed upon receipt.

2.3 The Board of Aldermen and Mayor have been provided disbursement lists of all payments in the past, but the Board will ensure its review and approval of the listing, as well as supporting documentation for disbursements, is documented in the future. In addition, the disbursement lists will be retained with the meeting minutes in the future.

2.4 Lists and liabilities will be reconciled to the bank account at the beginning of every month when statements are received and bank reconciliations are performed. The Board will attempt to identify and resolve the cause of the difference.

3. Utility System Controls and Procedures

Utility system controls and procedures need improvement. According to the city's accounting records, the city collected approximately $273,000 for water, sewer, and trash services and utility deposits during the year ended December 31, 2021.

3.1 Non-monetary adjustments

Controls over non-monetary adjustments posted to customer utility accounts need improvement. Non-monetary adjustments are any transactions for which no money is received; however, the amount due in the accounting system is changed. The City Clerk posts non-monetary adjustments in the utility system to adjust usage for inaccurate meter readings or reduce a balance due to water leaks without any review or approval by an independent person. The City Clerk also collects money and posts receipts to the accounting system.

In addition, the City Clerk does not create a listing of all adjustments posted to the system to compare to known adjustments. As a result, there is an increased risk of theft and misuse occurring without being detected. The City Clerk indicated that often adjustments were discussed with the Mayor, but no documentation was retained. She indicated she was unaware of the need to retain documentation of approved adjustments to allow for a comparison to adjustments actually made in the system.

Approving all non-monetary adjustments prior to their posting in the computer system and later comparing a list of the completed adjustments to the list of approved adjustments, by an independent person, is necessary to ensure adjustments made are proper.

3.2 Utility reconciliations

City personnel do not perform monthly reconciliations of utility records.

- The City Clerk does not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for utility services. The City Clerk indicated she was unaware of a specific report in the system designed to perform this reconciliation or the need to do it.

- City personnel do not perform monthly reconciliations of total gallons of water billed to gallons of water purchased. The City Clerk indicated this reconciliation had been performed in the past, either by herself or the water department personnel, but it has not been completed in recent years. She believes this reconciliation process stopped occurring when various personnel left employment.

Monthly reconciliations are necessary to ensure that all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected timely. A periodic review by the board of a listing of all delinquent amounts will help ensure adequate follow-up procedures are performed. Monthly reconciliations of gallons of water billed to gallons of water pumped are necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.

Recommendations

The Board of Aldermen:

3.1 Ensure all utility account adjustments are properly approved and compared to actual changes posted to the computer system, and documentation of the adjustments is retained.

3.2 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and investigate significant differences.

Auditee's Response

3.1 A list of adjustments is now given at the board meeting for approval. Documentation of the resident's account history will be attached to ensure that the adjustment was given, for how much, and reason why. The Board will ensure all adjustments made are correct and were properly approved.

3.2 The Board will ensure these reconciliations are performed monthly in the future. The water loss reconciliation was done in the past, and we will ensure it is done moving forward.

4. Sunshine Law

The Board did not always ensure compliance with the Sunshine Law.

4.1 Closed meetings

The Board did not always comply with the Sunshine Law requirements for closed meetings.

Reasons for closed meetings

Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed for any of the 6 closed meetings held between January 1, 2020, and July 31, 2022. The City Clerk indicated that she was not aware this needed to be listed in the open minutes.

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes.

Allowable topics

Some topics discussed in closed meetings were not allowable under the Sunshine Law. For example, the Board opened and awarded a bid for mowing the city park in a closed meeting. The City Clerk indicated the Board believed that this reason was covered under Section 610.021, RSMo.

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

4.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. Board members indicated they were unaware a written policy was required.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

4.3 Records requests

The city does not maintain a log of records requests and could not produce a record of dates requests were made, when records were provided, or communications related to these requests. The City Clerk indicated that requests are infrequent and she typically responds to requests within a few days.

Section 610.023, RSMo, provides that each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request was received by the custodian of records. To ensure compliance with this law, a log tracking key information supporting the fulfillment process for the request is important. Such information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request.

Recommendations

The Board of Aldermen:

4.1 Ensure specific reasons for closing a meeting are documented in the open minutes, and only topics allowed by state law are discussed in closed meetings.

4.2 Develop a written public access policy for city records.

4.3 Maintain a public request log or other documentation to help ensure compliance with state law.

Auditee's Response

4.1 We are now documenting specific reasons for closing meetings in open session minutes. The Board will also ensure that only topics that are allowed by law are discussed in closed sessions.

4.2 The City Clerk had a document in place for the public to access city records, but it had not been adopted by the Board. We are currently in the process of drafting a policy for Board approval.

4.3 The City Clerk has made a request log for all record requests, which contains the date, time, person requesting, and date completed.

5. Compensation Ordinances and Payroll Procedures

City compensation ordinances and payroll procedures need improvement.

5.1 Compensation ordinances

The city does not have ordinances establishing the compensation of city officials, other than for the Mayor and Board of Aldermen, or the city's part-time employees. City officials were unaware of the need for additional salary ordinances.

Ordinances documenting approved salary amounts help ensure equitable treatment and prevent any misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance.

5.2 Timesheets

Employees are not required to sign timesheets and timesheets are not reviewed and approved by supervisors. We noted 3 of 5 employees did not sign their timesheets during the pay period ending July 7, 2021, and none of these timesheets were reviewed and approved by supervisors. City Officials indicated that supervisors were ensuring employees were working the required hours and most employees worked an established number of hours each pay period.

Signed, approved timesheets are necessary to ensure the accuracy of the hours worked. In addition, the Fair Labor Standards Act (FLSA) under 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees.

Recommendations

The Board of Aldermen:

5.1 The Board of Aldermen establish, by ordinance, the compensation of city officials and employees.

5.2 Ensure timesheets are properly completed, signed, and approved.

Auditee's Response

5.1 The Board will establish, by ordinance, the compensation of city officials and employees.

5.2 Time sheets are now properly completed, signed, and approved.

6. Electronic Data Security

Controls over the city computers are not sufficient. As a result, city records are not adequately protected and are susceptible to unauthorized access or loss of data.

6.1 User identification and passwords

The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to city computers and data. The City Clerk and Assistant City Clerk share a user identification and password for the accounting and utility system. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, officials are not required to change passwords periodically.

User identifications and passwords that are unique, sufficiently complex, confidential, and changed periodically help reduce the risk of a compromised password and unauthorized access to and use of the city computers and data.

6.2 Data backup

The city does not store data backup files at an off-site location. Instead, the city maintains backup files in City Hall. The City Clerk indicated that city officials believed this was enough. Off-site storage would provide reasonable assurance data could be recovered even if city hall files were lost.

Recommendations

The Board of Aldermen:

6.1 Require employees to have unique user identifications and passwords and change passwords periodically.

6.2 Ensure backup files are stored at a secure, off-site location.

Auditee's Response

6.1 Employees have now established unique user identifications and passwords for computers and the accounting system, and the Board will determine how often passwords will be changed.

6.2 Backup files will be stored off-site at a secure location in the future.

7. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. The Board members indicated they were unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Aldermen work with other city officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The Board will work with other city officials to develop an electronic communications management and retention policy that complies with the Secretary of State's guidelines.

City of Polo
Organization and Statistical Information

The City of Polo is located in Caldwell County. The city was incorporated in 1953 and is a fourth-class city. The city employed two full-time employees and five part-time employees on December 31, 2021.

City operations include utility services (water, sewer, and trash), police, maintenance of streets, and parks.

Mayor and Board of Aldermen

The city government consists of a mayor and four-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor is paid $35 per meeting and Board of Aldermen members $25 per meeting. The compensation of these officials is established by ordinance. The Mayor and Board of Aldermen at December 31, 2021, are identified below.

Tracy M. Allen, Mayor
Tanya Allen, Alderwoman (1)
Constance Cook, Alderwoman (2)
Ryan Jenkins, Alderman (3)
Joslynn C. Marco, Alderwoman

(1) Ashley Ledbetter was appointed to fill this vacancy in May 2022 because no one filed for this seat in the April 2022 election.
(2) Resigned her position in December 2021. Emma Witterveen was appointed to complete the unexpired term. Emma Tormey was elected in April 2022.
(3) Replaced by Steven Jordan, who was elected in April 2022.

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2021, obtained from the city's audited financial statements follows.

CITY OF POLO, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Total Governmental Funds
Revenues	
Taxes	$ 212,802
ARPA monies	53,271
Franchise fees	28,676
Charges for services & fines	12,991
Interest	235
Total revenues	307,975
Expenditures	
Personnel	90,694
Repairs and maintenance	61,623
General government	19,229
Utilities	21,943
Insurance	17,883
Professional fees	16,561
Materials	6,745
Supplies	4,799
Interest	3,313
Office	1,581
Total expenditures	244,371
Net change in fund balance	63,604
Other financing sources (uses)	
Transfers in	4,534
Total other financing sources (uses)	4,534
Fund balances - beginning	250,939
Fund balances - ending	$ 314,543

The accompanying notes are an integral part of these financial statements

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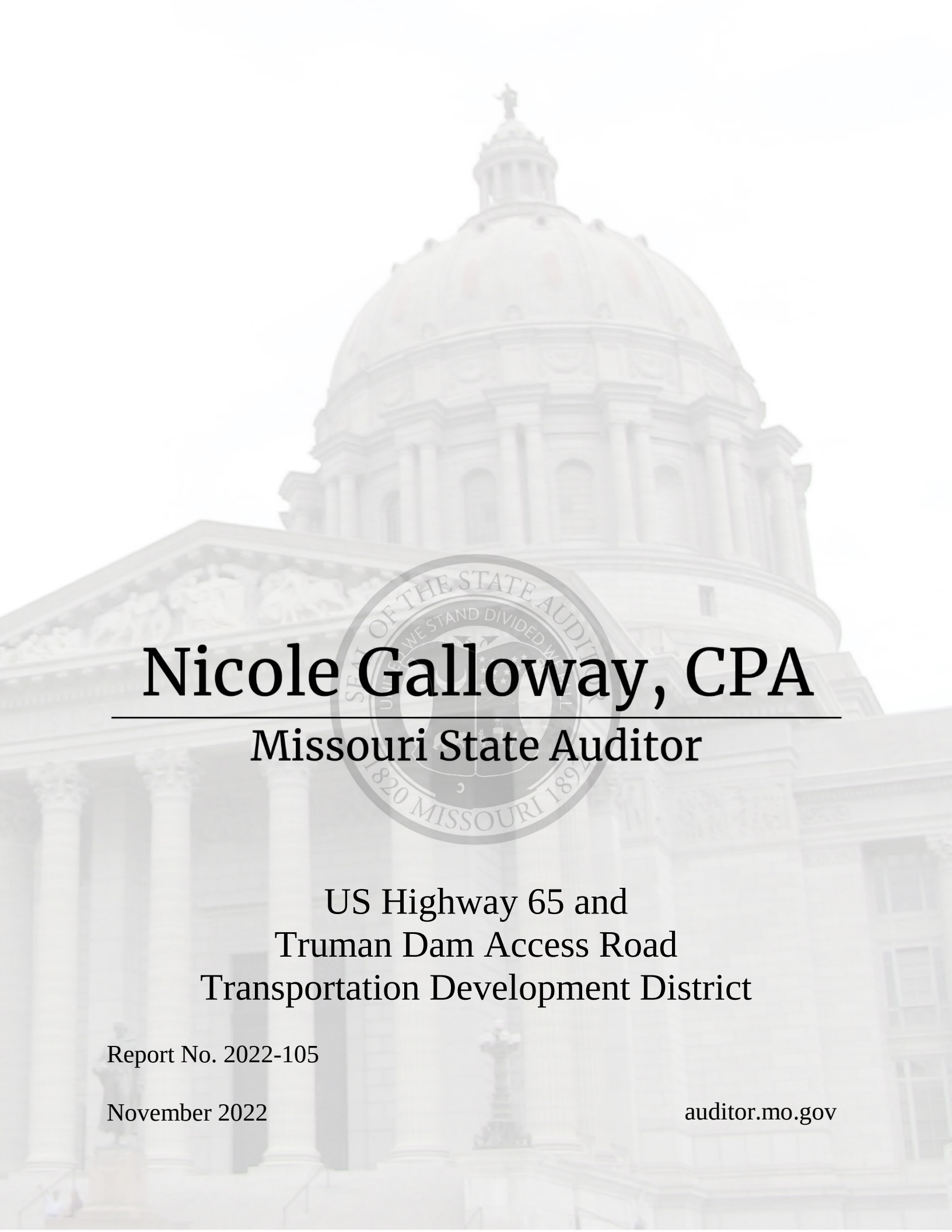
CITY OF POLO, MISSOURI
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Water	Sewer	Trash	Total
Operating revenues				
Charges for services	$ 168,844	$ 80,906	$ 31,131	$ 280,881
Total operating revenues	168,844	80,906	31,131	280,881
Operating expenses				
Personnel	28,849	18,225	-	47,074
Depreciation	17,607	13,649	-	31,256
General and administrative	12,290	7,752	-	20,042
Water and trash service	59,476	-	28,842	88,318
Repairs and maintenance	5,176	2,979	-	8,155
Supplies	4,291	1,727	91	6,109
Utilities	2,282	7,130	-	9,412
Total operating expenses	129,971	51,462	28,933	210,366
Operating income	38,873	29,444	2,198	70,515
Nonoperating revenues (expenses)				
Interest revenue	195	88	-	283
Interest expense	(24,159)	-	-	(24,159)
Transfers	(11,789)	9,457	(2,202)	(4,534)
Total nonoperating revenues	(35,753)	9,545	(2,202)	(28,410)
Change in net position	3,120	38,989	(4)	42,105
Net position at beginning of year	156,051	(3,314)	2,580	155,317
Net position at end of year	$ 159,171	$ 35,675	$ 2,576	$ 197,422

The accompanying notes are an integral part of these financial statements



Nicole Galloway, CPA

Missouri State Auditor

US Highway 65 and Truman Dam Access Road Transportation Development District

Report No. 2022-105

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the US Highway 65 and Truman Dam Access Road Transportation Development District

Financial Status

The audit of the US Highway 65 and Truman Dam Access Road Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

US Highway 65 and Truman Dam Access Road Transportation Development District
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Cale Haddock, Executive Director
and
Board of Directors
US Highway 65 and Truman Dam Access Road Transportation Development District
Warsaw, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On June 24, 2022, the Board of Directors of the US Highway 65 and Truman Dam Access Road Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

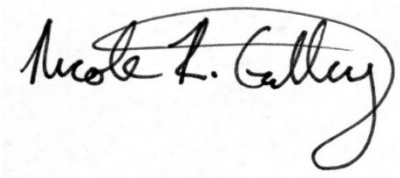
The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021, and the period from January 1 through June 30, 2022. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing financial records and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the district's Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the US Highway 65 and Truman Dam Access Road Transportation Development District.



Nicole R. Galloway, CPA
State Auditor

US Highway 65 and Truman Dam Access Road Transportation Development District
Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the US Highway 65 and Truman Dam Access Road Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The US Highway 65 and Truman Dam Access Road TDD is located in Benton County, in the City of Warsaw. The district was organized in March 2003 by petition of the property owner/developer within the proposed TDD. The district consisted of 1 property owner at the time of formation with another entity becoming a property owner within the district's boundaries subsequent to the establishment of the district. The members of the Board of Directors and officers consist of 1 City of Warsaw employee and 4 representatives of a property owner/developer. The district has a fiscal year end of December 31.

The US Highway 65 and Truman Dam Access Road TDD was formed for the purpose of improving the roadways with construction of Commercial Street, Polk Street, storm drainage, and northbound and southbound highway ramps. The City of Warsaw is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The project was completed in 2005, and the City of Warsaw and the MHTC subsequently accepted ownership of the project. The US Highway 65 and Truman Dam Access Road TDD's portion of the project costs was $1,905,534.

In October 2003, the qualified voters of the district approved a 1/2-cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing that sales tax rate to be effective October 31, 2003, for 40 years unless terminated sooner.

In September 2004, the US Highway 65 and Truman Dam Access Road TDD Board entered into a reimbursement agreement with the property owner/developer to pay for the project costs with a 6 percent interest rate. The US Highway 65 and Truman Dam Access Road TDD satisfied this debt in January 2020.

The Board waited approximately 2.5 years, until June 2022, to approve rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's tax. Legal counsel for the district indicated the delay was caused by the Board not meeting between 2012 and June 2022. This delay by the district Board resulted in significant over taxation of the public. From the time the district paid the debt to the district board's approval of rescinding the sales tax, approximately $627,000 in sales taxes were collected by the district. None of these taxes were needed to pay for project costs.

From the TDD's inception in 2003 through June 30, 2022, the US Highway 65 and Truman Dam Access Road TDD received $3,723,178 in sales tax revenues, and paid the initial property owner/developer $1,905,534 in project costs and $1,079,268 in interest costs. See the table below for district financial activity from 2003 through 2020, the year ended December 31, 2021, and the period January 1, 2022, through June 30, 2022.

In June 2022, the US Highway 65 and Truman Dam Access Road TDD Board formalized its intent to dissolve the district. The district subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances from March 2003 through December 2020, the year ended December 31, 2021, and the period from January 1, 2022, through June 30, 2022.

	January 1, 2022, through June 30, 2022	Year Ended December 31, 2021	March 2003 through December 31, 2020
RECEIPTS			
Sales Tax	$ 129,764	264,566	3,328,848
Interest	142	518	9,622
Total Receipts	129,906	265,084	3,338,470
DISBURSEMENTS			
Project	0	0	1,905,534
Interest	0	0	1,079,268
Legal	7,071	5,507	62,979
Accounting	877	1,553	37,519
Bank Fees	21	42	383
Total Disbursements	7,969	7,102	3,085,683
RECEIPTS OVER (UNDER) DISBURSEMENTS	121,937	257,982	252,787
BEGINNING CASH	510,769	252,787	0
ENDING CASH	$ 632,706	510,769	252,787

Source: Compiled by the SAO using the district's bank statements and financial statements

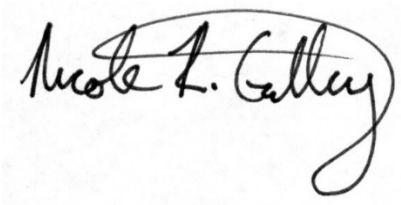
Based on our audit, the cash balance of the US Highway 65 and Truman Dam Access Road TDD as of June 30, 2022, was $632,706. As of September 30, 2022, the cash balance increased to $709,646. As of July 6, 2022, the fees for legal services are estimated at $10,000 before abolishment and $5,000 in accounting fees. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. Therefore, the district meets the abolishment criteria established in Section 238.275.3, RSMo. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the City of Warsaw in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the US Highway 65 and Truman Dam Access Road Transportation Development District in accordance with Section 238.275, RSMo.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Barry County, Missouri

The Office of the State Auditor contracted for an audit of Barry County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, CPAs and Business Advisors, is attached.



Nicole R. Galloway, CPA
State Auditor

November 2022
Report No. 2022-104

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Barry County

2021-001	The county periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget and also to prevent deficit fund balances. An amended budget should be prepared and approved as necessary to comply with statutes.
2021-002	The Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and county funds on a timely basis.
2021-003	The Sheriff implement the necessary procedures to ensure that the commissary account bank balance reconciles to the book balance on a monthly basis.

The County of Barry
Cassville, Missouri
Independent Auditor's Report and Financial Statements
For the year ended December 31, 2021

Stopp&VanHoy
CPAs and Business Advisors

The County of Barry
Cassville, Missouri
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Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

Independent Auditor's Report

To the County Commission and
Officeholders of Barry County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Barry County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Barry County, Missouri's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Barry County, Missouri as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Barry County, Missouri as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Barry County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Barry County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Barry County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

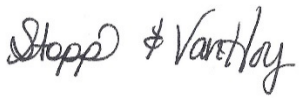
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Barry County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Barry County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated October 19, 2022 on our consideration of Barry County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Barry County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri
October 19, 2022

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

Fund	Cash and Equivalents (restated) January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021
General Revenue	$ 1,699,343	$ 5,594,614	$ 5,181,799	$ 2,112,158
Special Road and Bridge	871,288	1,107,950	520,768	1,458,470
Assessment	284,721	457,644	474,578	267,787
Shelter Home	2,229	4,438	4,198	2,469
Prosecuting Attorney Training	1,773	1,897	3,184	486
Law Enforcement Training	4,956	1,507	-	6,463
Prosecuting Attorney Administrative Handling Cost	3,994	7,719	-	11,713
Recorder's Microfilm	153,847	31,163	12,850	172,160
Sheriff Special Enforcement	3,253	2,606	3,419	2,440
Sheriff Inmate Security	3,025	28,392	20,692	10,725
Forest Reserve	88,741	13,715	-	102,456
Law Enforcement Restitution	34,402	9,460	14,921	28,941
Sheriff Revolving	21,974	39,856	22,984	38,846
Local Emergency Planning Commission	29,574	50	300	29,324
Prosecuting Attorney Delinquent Tax	27,979	2,335	1,189	29,125
Emergency Reserve	3,100,470	1,000,000	-	4,100,470
Deputy Sheriff Salary Supplementation	95,655	29,194	25,295	99,554
Sheriff's	33,721	27,480	27,379	33,822
Peace Officers' Standards and Training	848	736	984	600
Liberty Common Road	20,603	15,692	6,978	29,317
Election	9,618	6,779	8,035	8,362
Local Law Enforcement Block Grant	45	-	-	45
COVID-19	184,609	3,478,763	190,444	3,472,928
Collector's Tax Maintenance	100,871	56,533	56,476	100,928
Senate Bill 40 Board	979,638	190,576	343,524	826,690
Senior Citizens Service Board	119,580	274,389	289,812	104,157
Total	$ 7,876,757	$ 12,383,488	$ 7,209,809	$ 13,050,436

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	General Revenue Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 57,000	$ 54,802
Sales Taxes	3,200,000	4,042,931
Intergovernmental	530,000	536,387
Charges for Services	652,750	746,250
Interest	25,000	10,069
Other Receipts	151,000	184,175
Transfers In	10,000	20,000
Total Receipts	4,625,750	5,594,614
Disbursements		
County Commission	178,366	107,148
County Clerk	76,824	75,974
Elections	46,287	39,035
Building and Grounds	213,283	234,322
Employee Fringe Benefits	620,556	527,620
Treasurer	49,825	49,654
Collector	119,961	121,879
Recorder of Deeds	72,395	72,283
Circuit Clerk	22,500	12,328
Court Administrator	8,156	6,399
Public Administrator	82,655	76,736
Sheriff	1,262,477	1,154,592
Jail	616,651	535,515
Prosecuting Attorney	423,214	397,825
Juvenile Office	142,222	136,765
Coroner	37,586	37,204
Emergency Management	21,550	20,966
Capital Projects	300,000	29,705
Other Disbursements	464,650	545,849
Transfers Out	-	-
Emergency	1,000,000	1,000,000
Total Disbursements	5,759,158	5,181,799
Receipts Over (Under) Disbursements	$ (1,133,408)	$ 412,815
Cash and Equivalents, Jan 1	1,699,343	1,699,343
Cash and Equivalents, Dec 31	$ 565,935	$ 2,112,158

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Road and Bridge Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 197,000	$ 197,024
Sales Taxes	-	-
Intergovernmental	130,000	902,747
Charges for Services	-	-
Interest	10,000	2,479
Other Receipts	-	5,700
Transfers In	-	-
Total Receipts	337,000	1,107,950
Disbursements		
Salaries	3,000	-
Employee Fringe Benefits	230	-
Supplies	6,000	273
Insurance	-	-
Road and Bridge Materials	-	-
Equipment Repairs	-	-
Rentals	-	-
Equipment Purchases	-	-
Road and Bridge Construction	1,155,500	520,398
Other Disbursements	15,000	97
Transfers Out	-	-
Total Disbursements	1,179,730	520,768
Receipts Over (Under) Disbursements	$ (842,730)	$ 587,182
Cash and Equivalents, Jan 1	871,288	871,288
Cash and Equivalents, Dec 31	$ 28,558	$ 1,458,470

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Assessment Fund		Shelter Home Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	427,000	433,592	-	-
Charges for Services	22,500	23,427	4,500	4,436
Interest	3,600	625	8	2
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	453,100	457,644	4,508	4,438
Disbursements				
Salaries	298,955	298,170	-	-
Employee Fringe Benefits	96,300	95,667	-	-
Materials and Supplies	26,500	18,039	-	-
Services	12,000	7,869	6,700	4,198
Other Disbursements	100,000	42,099	-	-
Capital Outlay	25,000	12,734	-	-
Transfers Out	-	-	-	-
Total Disbursements	558,755	474,578	6,700	4,198
Receipts Over (Under) Disbursements	$ (105,655)	$ (16,934)	$ (2,192)	$ 240
Cash and Equivalents, Jan 1	284,721	284,721	2,229	2,229
Cash and Equivalents, Dec 31	$ 179,066	$ 267,787	$ 37	$ 2,469

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Prosecuting Attorney Training Fund		Law Enforcement Training Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,000	1,897	1,650	1,507
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	2,000	1,897	1,650	1,507
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	3,700	3,184	6,600	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	3,700	3,184	6,600	-
Receipts Over (Under) Disbursements	$ (1,700)	$ (1,287)	$ (4,950)	$ 1,507
Cash and Equivalents, Jan 1	1,773	1,773	4,956	4,956
Cash and Equivalents, Dec 31	$ 73	$ 486	$ 6	$ 6,463

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Prosecuting Attorney Administrative Handling Cost Fund		Recorder's Microfilm Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,500	7,705	41,000	30,881
Interest	35	14	800	282
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	7,535	7,719	41,800	31,163
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	60,000	700
Services	3,000	-	15,000	-
Other Disbursements	500	-	-	-
Capital Outlay	-	-	75,000	12,150
Transfers Out	8,000	-	-	-
Total Disbursements	11,500	-	150,000	12,850
Receipts Over (Under) Disbursements	$ (3,965)	$ 7,719	$ (108,200)	$ 18,313
Cash and Equivalents, Jan 1	3,994	3,994	153,847	153,847
Cash and Equivalents, Dec 31	$ 29	$ 11,713	$ 45,647	$ 172,160

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff Special Enforcement Fund		Sheriff Inmate Security Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	2,600	21,500	28,385
Interest	20	6	20	7
Other Receipts	1,000	-	-	-
Transfers In	-	-	-	-
Total Receipts	1,020	2,606	21,520	28,392
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	22,500	20,692
Services	-	-	-	-
Other Disbursements	4,200	3,419	2,000	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	4,200	3,419	24,500	20,692
Receipts Over (Under) Disbursements	$ (3,180)	$ (813)	$ (2,980)	$ 7,700
Cash and Equivalents, Jan 1	3,253	3,253	3,025	3,025
Cash and Equivalents, Dec 31	$ 73	$ 2,440	$ 45	$ 10,725

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Forest Reserve Fund		Law Enforcement Restitution Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	14,000	13,715	-	-
Charges for Services	-	-	21,000	9,395
Interest	-	-	350	65
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	14,000	13,715	21,350	9,460
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	88,000	-	55,000	14,921
Transfers Out	-	-	-	-
Total Disbursements	88,000	-	55,000	14,921
Receipts Over (Under) Disbursements	$ (74,000)	$ 13,715	$ (33,650)	$ (5,461)
Cash and Equivalents, Jan 1	88,741	88,741	34,402	34,402
Cash and Equivalents, Dec 31	$ 14,741	$ 102,456	$ 752	$ 28,941

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff Revolving Fund		Local Emergency Planning Commission Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	3,500	-
Charges for Services	25,000	39,797	-	-
Interest	75	59	250	50
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	25,075	39,856	3,750	50
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	6,096	-	-
Services	-	-	11,000	-
Other Disbursements	-	-	10,000	300
Capital Outlay	47,000	16,888	12,000	-
Transfers Out	-	-	-	-
Total Disbursements	47,000	22,984	33,000	300
Receipts Over (Under) Disbursements	$ (21,925)	$ 16,872	$ (29,250)	$ (250)
Cash and Equivalents, Jan 1	21,974	21,974	29,574	29,574
Cash and Equivalents, Dec 31	$ 49	$ 38,846	$ 324	$ 29,324

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Prosecuting Attorney Delinquent Tax Fund		Emergency Reserve Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,500	2,285	-	-
Interest	200	50	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	1,000,000	1,000,000
Total Receipts	4,700	2,335	1,000,000	1,000,000
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	32,000	1,189	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	3,900,000	-
Transfers Out	-	-	-	-
Total Disbursements	32,000	1,189	3,900,000	-
Receipts Over (Under) Disbursements	$ (27,300)	$ 1,146	$ (2,900,000)	$ 1,000,000
Cash and Equivalents, Jan 1	27,979	27,979	3,100,470	3,100,470
Cash and Equivalents, Dec 31	$ 679	$ 29,125	$ 200,470	$ 4,100,470

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Deputy Sheriff Salary Supplementation Fund		Sheriff's Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	29,000	21,554	-	-
Charges for Services	6,200	7,640	50,000	27,424
Interest	-	-	2,500	56
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	35,200	29,194	52,500	27,480
Disbursements				
Salaries	93,000	17,100	-	-
Employee Fringe Benefits	15,000	1,265	-	-
Materials and Supplies	-	-	25,000	17,907
Services	-	-	-	-
Other Disbursements	25,000	6,930	-	-
Capital Outlay	-	-	45,000	9,472
Transfers Out	-	-	-	-
Total Disbursements	133,000	25,295	70,000	27,379
Receipts Over (Under) Disbursements	$ (97,800)	$ 3,899	$ (17,500)	$ 101
Cash and Equivalents, Jan 1	95,655	95,655	33,721	33,721
Cash and Equivalents, Dec 31	$ (2,145)	$ 99,554	$ 16,221	$ 33,822

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Peace Officers' Standards and Training Fund		Liberty Common Road Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ 800	$ 659
Sales Taxes	-	-	9,000	10,089
Intergovernmental	900	734	4,500	4,901
Charges for Services	-	-	-	-
Interest	8	2	150	43
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	908	736	14,450	15,692
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	1,700	984	-	-
Other Disbursements	-	-	300	323
Capital Outlay	-	-	34,700	6,655
Transfers Out	-	-	-	-
Total Disbursements	1,700	984	35,000	6,978
Receipts Over (Under) Disbursements	$ (792)	$ (248)	$ (20,550)	$ 8,714
Cash and Equivalents, Jan 1	848	848	20,603	20,603
Cash and Equivalents, Dec 31	$ 56	$ 600	$ 53	$ 29,317

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Election Fund		Local Law Enforcement Block Grant Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	2,100	4,968	5,400	-
Charges for Services	1,800	1,792	-	-
Interest	-	19	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	3,900	6,779	5,400	-
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	4,000	2,035	-	-
Other Disbursements	-	-	-	-
Capital Outlay	9,000	6,000	5,419	-
Transfers Out	-	-	-	-
Total Disbursements	13,000	8,035	5,419	-
Receipts Over (Under) Disbursements	$ (9,100)	$ (1,256)	$ (19)	$ -
Cash and Equivalents, Jan 1	9,618	9,618	45	45
Cash and Equivalents, Dec 31	$ 518	$ 8,362	$ 26	$ 45

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	COVID-19 Fund		Collector's Tax Maintenance Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	3,475,797	3,475,797	-	-
Charges for Services	-	-	57,000	56,480
Interest	3,000	2,966	55	53
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	3,478,797	3,478,763	57,055	56,533
Disbursements				
Salaries	-	764	-	-
Employee Fringe Benefits	-	58	-	-
Materials and Supplies	-	-	17,000	19,076
Services	3,475,797	189,622	50,253	2,170
Other Disbursements	-	-	100	425
Capital Outlay	-	-	67,000	14,805
Transfers Out	-	-	10,000	20,000
Total Disbursements	3,475,797	190,444	144,353	56,476
Receipts Over (Under) Disbursements	$ 3,000	$ 3,288,319	$ (87,298)	$ 57
Cash and Equivalents, Jan 1	184,609	184,609	100,871	100,871
Cash and Equivalents, Dec 31	$ 187,609	$ 3,472,928	$ 13,573	$ 100,928

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Senate Bill 40 Board Fund		Senior Citizens Service Board Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ 175,000	$ 142,513	$ 278,000	$ 273,959
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	11,000	9,209	200	430
Other Receipts	-	38,854	-	-
Transfers In	-	-	-	-
Total Receipts	186,000	190,576	278,200	274,389
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	1,000	29	-	-
Services	499,000	343,495	278,248	289,812
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	500,000	343,524	278,248	289,812
Receipts Over (Under) Disbursements	$ (314,000)	$ (152,948)	$ (48)	$ (15,423)
Cash and Equivalents, Jan 1	979,638	979,638	119,580	119,580
Cash and Equivalents, Dec 31	$ 665,638	$ 826,690	$ 119,532	$ 104,157

See Notes to the Financial Statements

The County of Barry
Cassville, Missouri
Statement of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2021

	Collector	County Clerk	Recorder	Sheriff	Treasurer	Total
Assets						
Cash and Equivalents	$ 18,795,802	$ 1,706	$ 28,949	$ 50,907	$ 451,314	$ 19,328,678
Total Assets	18,795,802	1,706	28,949	50,907	451,314	19,328,678
Liabilities and Fund Balances						
Total Liabilities	18,795,802	1,706	28,949	50,907	451,314	19,328,678
	18,795,802	1,706	28,949	50,907	451,314	19,328,678
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 18,795,802	$ 1,706	$ 28,949	$ 50,907	$ 451,314	$ 19,328,678

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organized in 1835, the county of Barry was named after William T. Barry, a U.S. Postmaster General. It is a third-class county, and the county seat is Cassville. The County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, Circuit Clerk, County Clerk, Collector, Coroner, Treasurer, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Barry County, Missouri, the Barry County Senate Bill 40 Board, and the Barry County Senior Citizens Service Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services..

The financial statements referred to above include only the primary government of Barry County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 Board and Senior Citizens Service Board are controlled by separate boards and are also included under the control of the County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Barry County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo., Barry County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures which exceeded budgeted expenditures: Senior Citizens Service Board Fund. The following fund was budgeted to have a negative ending fund balance: Deputy Sheriff Salary Supplementation Fund.

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year for the purposes of taxation was as follows:

	Total County	Liberty Common Road Fund
Real Estate	$ 402,749,266	$ 485,790
Personal Property	154,973,097	132,787
Railroad and Utilities	21,610,015	201,990
	$ 579,332,378	$ 820,567

The tax levy per $100 assessed valuation of tangible taxable property for the calendar year for the purpose of County taxation, was as follows:

Liberty Common Road	$ 0.1271
Senate Bill 40 Board	0.0300
Senior Citizens Service Board	0.0483

The property tax revenues in the General Revenue Fund are from a surtax on commercial real estate and private car tax collections. The Special Road and Bridge Fund receives one-fifth of the basic taxes levied and collected by each Road District in the County.

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Barry County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

	Carrying Value	Bank Balances
Deposits	$ 31,729,114	$ 29,433,339
Investments	650,000	650,000
Total Deposits and Investments as of December 31, 2021	$ 32,379,114	$ 30,083,339
Total Cash and Equivalents - Governmental Funds	$ 13,050,436	
Total Cash and Equivalents - Custodial Funds	19,328,678	
	$ 32,379,114	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments (continued)

All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	Balance	% of Portfolio
Freedom Bank of So. Missouri	Cert. of Deposit	$ 650,000	100%

Note 3 - Interfund Transfers

Transfers between funds for the year ended December 31, 2021 are as follows:

Fund	Transfers In	Transfers Out
General Revenue	$ 20,000	$ 1,000,000
Emergency Reserve	1,000,000	-
Collector's Tax Maintenance	-	20,000
	$ 1,020,000	$ 1,020,000

Note 4 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

Note 4 - County Employees' Retirement Fund (CERF) (continued)

Plan Description (continued)

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If any employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. During 2021, the County collected and remitted to CERF, employee contributions of $112,660 for the year ended.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of $335,676 for the year ended December 31, 2021.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 5 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo., the County contributes annually to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $11,628 for the year ended December 31, 2021.

Note 6 - Other Retirement Plans

Barry County has 457 and 401(a) plans administered by Empower Retirement which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 457 plan were $40,464, and employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 401(a) plan were $14,889.

Note 7 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

Note 8 - Claims, Commitments, and Contingencies

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides full-time employees with up to 90 days of sick time, to accrue at one day per complete calendar month of employment. Upon retirement, employees are compensated for up to 15 days of accrued sick time. Accrued sick leave will be forfeited upon termination other than retirement. Vacation time is accrued for every full-time employee, and accrues at the rate of zero days per year up to fifteen days per year depending on length of employment. Employees may not carry over any unused vacation beyond the year earned. Unused vacation will be forfeited at the end of the calendar year. Employees are compensated for unused vacation time at retirement. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 9 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.620 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 10 - Property Tax Abatements

Under the Missouri TIF Act, localities may adopt redevelopment plans for certain designated areas for the purpose of promoting economic development. Under the tax increment financing (TIF) agreement, each parcel's assessed valuation is frozen at the current base level prior to any construction or improvements for a period of 23 years. Payments in lieu of taxes (PILOTS) are made into a special allocation fund in the amount of taxes that are not assessed on the incremental increase in appraised valuation subject to abatement. In addition, 50 percent of incremental sales and utility tax revenue generated by the TIF are transferred by localities into the special allocation fund, which may be used to pay directly for redevelopment project costs or to retire bonds or other indebtedness issued to pay such costs. The County established TIF #2 in 2005 which will expire in 2028. In 2021, real property with an appraised valuation of $6,608,295 was subject to abatement under TIF #2, and sales tax collections of $87,333 were remitted to the special allocation fund.

Enhanced Enterprise Zones (EEZs) are established in conjunction with the Missouri Department of Economic Development for the purposes of job creation in areas of low income and high unemployment. Qualifying businesses located in the EEZ are entitled to receive local real property tax abatements of up to 75 percent of new investment, excluding land and personal property, for a period of 10 years. In 2021, real property with an appraised valuation of $1,799,475 was not assessed for tax purposes under an EEZ agreement ending in 2024.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through October 19, 2022, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 12 - Prior Period Adjustments

Beginning fund balance has been restated to exclude certain funds that were held in a custodial capacity and include certain funds over which the County holds discretion over expenditures. This change will have no impact on operations of the County.

Beginning fund balance, as originally stated on December 31, 2020	$ 8,058,207
Prior Period Adjustment - Exclude Drug Court Fund	(183,679)
Prior Period Adjustment - Include Shelter Home Fund	2,229
Beginning fund balance, as restated on December 31, 2020	$ 7,876,757

Stopp&VanHoy
CPAs and Business Advisors

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Creve Coeur, MO 63141

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission and
Officeholders of Barry County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Barry County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Barry County, Missouri's basic financial statements, and have issued our report thereon dated October 19, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Barry County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Barry County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Barry County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-002 and 2021-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barry County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions

was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards,* and which is described in the accompanying schedule of findings and responses as item 2021-001.

Barry County, Missouri's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Barry County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Barry County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Creve Coeur, Missouri
October 19, 2022

The County of Barry
Cassville, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

Financial Statement Findings

2021-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget, and the ending results of annual fund activity may not result in a deficit fund balance.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures which exceeded budgeted expenditures: Senior Citizens Service Board Fund. The following fund was budgeted to have a negative ending fund balance: Deputy Sheriff Salary Supplementation Fund.

Cause: Oversight

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds and budgeting expenditures in excess of total available fund balance in a certain fund.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget and also to prevent deficit fund balances. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: Barry County will do monthly reviews of actual expenditures as compared to budgeted amounts to prevent deficit fund balances. Should budgets go over budget, amendments will be filed with the State Auditor.

2021-002 **Criteria:** Per the County's internal control procedures, the Treasurer is responsible for reconciling all bank accounts and all funds to bank statements. Strong internal controls over financial statement reporting require that cash and fund balances be tracked for all funds.

Condition: The previous Treasurer failed to reconcile all bank accounts and all funds to bank statements in a timely manner. As a result, we were originally unable to determine the accuracy of the County's year-end fund balances. The County's current Treasurer was able to assist in completion of the year-end bank reconciliation prior to the issuance of the financial statements.

Cause: Oversight**.**

Effect: Because cash and fund balances are not adequately being tracked within the accounting system or by the Treasurer, it is possible that cash and fund balances could be materially misstated due to error or fraud.

Recommendation: We recommend that the Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and County funds on a timely basis.

Management's Response: The Barry County Treasurer is currently working to balance and correct errors from the previous Treasurer’s oversight due to illness. She is consulting with the accountant, auditor, and other county officials to identify and correct errors. The Treasurer is currently doing daily reconciliations. The County is also doing appropriate software updates to help with reconciliation matters.

Financial Statement Findings (continued)

2021-003 **Criteria:** The Sheriff is charged with maintaining accountability over funds in a trustee capacity as an agent of an individual, taxing units, or other government. A proper system of internal controls dictates that bank reconciliations be performed on a timely basis for all bank accounts to ensure that cash balances per the accounting records agree to the cash balances held in the bank. Additionally, the Sheriff's office should prepare a list of all outstanding liabilities for each account.

Condition: For the year ended December 31, 2021, the Sheriff's office failed to perform timely and accurate bank reconciliations or prepare a list of outstanding liabilities for the commissary account held by the Sheriff's office.

Cause: The reconciled bank balance, including all outstanding liabilities, is not being compared to the balances of the commissary funds on hand per the Sheriff's records due to lack of internal controls and procedures in the Sheriff's office.

Effect: Without timely, accurate bank reconciliations, the risk of material misstatement of the Sheriff's cash balances due to error or misappropriation is heightened. Additionally, there is a risk that the Sheriff's office cannot account for all outstanding liabilities which may result in account overdrafts.

Recommendation: We recommend that the Sheriff implement the necessary procedures to ensure that the commissary account bank balance reconciles to the book balance on a monthly basis.

Management's Response: The Barry County Sheriff's Office will immediately turn over all monies in the commissary account to the treasurer to deposit to the inmate security fund. Only monies identified as current inmate funds will be kept in the account, and a monthly reconciliation will be done at the end of every month for the inmate monies in the account.

The County of Barry
Cassville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the year ended December 31, 2021

In accordance with *Government Auditing Standards,* this section reports the auditor's follow-up on action taken by Barry County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

Prior Year Financial Statement Findings

2020-001 **Internal Controls over Property Tax Levies**

Criteria: Property tax levy rates are established by political subdivisions and certified with the State Auditor by the County Clerk pursuant to state statute. A proper system of internal control requires review of levy rates certified with the State Auditor and input into the Collector's property tax system to ensure levy rates applied to property tax bills are the same rates established by political subdivisions.

Condition: In 2021, the Senate Bill 40 Board and Barry-Lawrence Ambulance District notified Barry County of incorrect levy rates applied to 2020 property tax bills. The County billed and collected rates of $0.0648 and $0.1236 per $100 of assessed valuation for the Senate Bill 40 Board and Barry-Lawrence Ambulance District, respectively, whereas the correct rates certified by those Boards were $0.03 and $0.00, respectively.

Cause: Barry County has not implemented adequate internal control to ensure the property tax rates certified with the State Auditor and applied to property tax bills are the same rates established by political subdivisions.

The County Clerk uses a standardized pro forma summary form to certify with the State Auditor property tax rates established by political subdivisions. The pro forma certification signed by the Senate Bill 40 Board indicates a proposed rate of $0.03 per $100 of assessed valuation, which is derived from the computation section of the pro forma. The computation section was not properly completed to show a voluntary reduction taken from the tax rate ceiling, resulting in the tax rate ceiling of $0.0648 being certified with the State Auditor, as opposed to the proposed rate of $0.03.

After certification with the State Auditor, the County Clerk provides levy rates for the Collector to input into the property tax system used to generate tax bills. Although the correct rate of $0.00 established by the Barry-Lawrence Ambulance District was certified with the State Auditor, the tax rate tables provided to the Collector by the County Clerk indicated a rate of $0.1236, which was the tax rate ceiling.

Effect: Levies applied to property tax bills were higher than levies established by the Senate Bill 40 Board and Barry-Lawrence Ambulance District, resulting in excess 2020 collections of $178,025 and $229,251, respectively, through February 28, 2021. Excess collections were remitted back to the Collector in April and May 2021, and the Collector has printed refund checks to be mailed to taxpayers.

Recommendation: We recommend the County Clerk review levy rates certified with the State Auditor to ensure agreement with levy rates certified by political subdivisions, and we recommend the Collector review levy rates provided by the County Clerk for accuracy prior to input into the property tax system.

Management's Response: The County Clerk and Deputy Clerk will review levy rates certified with the State Auditor to ensure agreement with levy rates certified by political subdivisions. The Collector will review levy rates provided by the County Clerk for accuracy prior to and after input into the property tax system.

Auditor Evaluation: The response is appropriate to correct the concern.

Status: Management has corrected this finding, therefore, this finding will not be repeated.

Prior Year Financial Statement Findings (continued)

2020-002 **Internal Control over Schedule of Expenditures of Federal Awards**

Criteria: 2 CFR 200.51 0(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedule of expenditures of federal awards (SEFA) reported by the County in the annual budget documents contained errors in amounts of federal expenditures reported. Total federal award expenditures by the county were understated by $634,835 in 2020.

Discrepancies in amounts reported on the SEFA and amounts supported by underlying accounting records are summarized as follows:

Federal Agency	CFDA Number	Federal Program	Original SEFA	Supported	Difference
USDA	10.665	Schools and Roads - Grants to States	$ 165,650	$ 151,149	$ 14,501
Interior	15.226	Payment in Lieu of Taxes	-	131,385	(131,385)
DOJ	16.575	Crime Victim Assistance	-	36,390	(36,390)
DOT	20.205	Highway Planning and Construction	63,491	712,400	(648,909)
Treasury	21.019	COVID-19 Coronavirus Relief Fund	4,198,764	4,021,345	177,419
DHS	97.042	Emergency Management Performance Grant	1,768	11,520	(9,752)
DHS	97.067	Homeland Security Grant Program	14,490	14,809	(319)
					$ (634,835)

The 2020 SEFA also incorrectly noted an additional $62,951 expended under CFDA 10.665 - Schools and Roads - Grants to States. However, supporting documentation indicates these were expenditures of CFDA 12.112, Department of Defense - Payment to States in Lieu of Real Estate Taxes.

Furthermore, the SEFA prepared by the County does not indicate the amount of awards passed through to subrecipients.

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEF A for clerical accuracy after it has been prepared. Reasons for discrepancies varied.

The County reported the total allotment of $165,650 received under CFDA 10.665. However, $14,501 of this amount was receipted into the Forest Reserve Fund and remained unexpended as of December 31, 2020. The remaining $151,149 was disbursed to school and road districts but not noted as a passthrough award on the SEFA.

Federal Forest PILT expenditures of $131,385 under CFDA 15.226 were omitted. This appears to have been an oversight due to lack of internal control over SEFA preparation.

Prior Year Financial Statement Findings (continued)

2020-002 (cont.) **Internal Control over Schedule of Expenditures of Federal Awards (continued)**

Crime Victim Assistance expenditures of $36,390 for the Prosecuting Attorney's victim advocate program under CFDA 16.575 were also omitted. The Treasurer was not informed reimbursements from the Missouri Association of Prosecuting Attorneys consisted of federal funds.

Amounts reported under CFDA 20.205 of $54,226 and $9,226 for projects BRO-B005(18) and BROB005(19), respectively, were the same amounts reported on the 2019 SEFA.

Likewise, expenditures of $1,768 and $14,490 reported under CFDA 97.042 and 97.067, respectively, were also copied from the 2019 SEFA and not updated to reflect actual 2020 expenditures.

Expenditures of the Coronavirus Relief Fund, CFDA 21.019, were overstated by $177,419 due to the County reporting its full allotment of CARES Act funding, as opposed to actual expenditures through December 31, 2020.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2020.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.

Management's Response: The County will implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.

Auditor Evaluation: The response is appropriate to correct the concern.

Status: This finding is not applicable to the current audit. The status of this finding will be updated with the County's next required Single Audit.

2020-003 **Sheriff's Internal Control Procedures**

Criteria: A proper system of internal control requires effective segregation of duties between recordkeeping, custodial and reconciliatory functions. Additionally, a proper system of internal control requires reconciliations between bank statements and underlying accounting records. Furthermore, Section 50.370, RSMo, states, "every county officer who receives any fees or other remuneration for official services which is payable to the county shall at the end of each month ... pay over to the county treasurer all fees and other moneys collected by him which belong to the county."

Prior Year Financial Statement Findings (continued)

2020-003 (cont.) **Sheriff's Internal Control Procedures (continued)**

Condition: The Sheriff's office maintains three separate bank accounts for civil fees, bonds and the inmate commissary. Duties have not been effectively segregated, as the same administrative assistant responsible for making deposits and issuing checks also maintains accounting ledgers and reconciles the bond and civil fees accounts. Bank reconciliations are not being performed for the inmate commissary account. Additionally, the Sheriff's office remitted estimated quarterly commissary commissions of $5,000 three times in 2020, as opposed to turning over actual commissary commissions on a monthly basis.

There were eight instances of the Sheriff's office not turning over civil fees collected to the Treasurer in a timely manner. The month the funds were collected for, the amount of fees collected, and the date the fees were paid over to the Treasurer are detailed as follows:

Month Collected	Account	Amount	Month Paid
Dec-19	Civil Fees	$ 3,406	Apr-20
Jan-20	Civil Fees	5,054	Apr-20
Feb-20	Civil Fees	5,084	Apr-20
Mar-20	Civil Fees	5,655	Jun-20
Apr-20	Civil Fees	673	Jun-20
May-20	Civil Fees	5,794	Jul-20
Jul-20	Civil Fees	4,700	Sep-20
Sep-20	Civil Fees	4,102	Nov-20

Cause: Per the Sheriff's office, the funds were turned over late due to a lack of staffing. Inadequate segregation of duties was also attributed to a lack of staffing. The lack of commissary account reconciliations and practice of turning over estimated commissary commissions quarterly, as opposed to turning over actual commissions on a monthly basis, was attributed to migration between commissary accounting systems.

Effect: The inadequate segregation of duties, lack of commissary account reconciliations, absence of supervisory review and approval, practice of estimated commissary commissions instead of actual commissions, and delays in paying over fees at the end of each month increase the likelihood that accounting errors or a misappropriation of funds would not be detected in a timely manner.

Recommendation: We recommend the Sheriff's office segregate custodial, recordkeeping and reconciliatory functions to the greatest extent possible. To the extent that segregating duties is not possible, we recommend that the Sheriff oversee the duties of the administrative assistant. We further recommend the Sheriff perform documented reviews of monthly turnovers and bank reconciliations and ensure turnovers are made on a monthly basis in compliance with RSMo 50.370.

Prior Year Financial Statement Findings (continued)

2020-003 (cont.) **Sheriff's Internal Control Procedures (continued)**

Management's Response: The Barry County Sheriff's Office has taken measures to ensure that a checks and balances system is being put into place for the three accounts maintained by the Sheriff's Office. One person will no longer be responsible for the deposits, verification of receipts and the balancing of accounts at the end of every month. To ensure that the accounts are maintained in an efficient and timely manner, the daily deposits and verification of receipts will be done by two other staff members and initialed by the administrator. At the end of every month the administrator will balance the accounts and tum over the monies to the treasurer. It will be the responsibility of the Sheriff or Chief Deputy to review the accounts and sign off in acknowledgment. Sheriff Danny Boyd and Administrator Kathy Emo have discussed this new plan and have started implementing the new procedures to ensure compliance with future audits.

Auditor Evaluation: The response is appropriate to correct the concern.

Status: The Sheriff's department has partially implemented corrective actions to address this finding. Bank reconciliations are not performed for the commissary account, therefore, a finding has been reported for the current year as finding 2021-003.

2020-004 **Senate Bill 40 Board Internal Control Procedures**

Criteria: An effective system of internal control includes proper documentation and reconciliatory controls, including a complete accounting record and periodic reconciliations between bank statements and the underlying accounting record.

Condition: The Senate Bill 40 Board does not maintain a complete accounting record that provides the current balance of cash, and bank reconciliations were not prepared.

There was a difference of $22,611 between the December 31, 2019 Senate Bill 40 Board fund balances of $1,094,541 and $1,117,152 noted in the 2021 and 2020 budgets, respectively. Actual bank deposits at December 31, 2019 totaled $1,102,310, and unreconciled outstanding checks written prior to December 31, 2019 totaled $2,137. There were no outstanding deposits.

The Board reported bank balances totaling $979,638 at December 31, 2020 and did not account for unreconciled outstanding checks totaling $1,727 written prior to December 31, 2020 in the 2020 actual expenditures noted in the 2021 budget.

Cause: Accounting records were incomplete and consisted of a manually written payment stub corresponding to each check number, a manual running total of bank interest and Microsoft Excel spreadsheet used to track property tax collections received from the County Treasurer. A record displaying the running total of cash after each receipt or disbursement is not maintained.

The Board Secretary-Treasurer, who was appointed in 2020, stated she was unaware how the December 31, 2019 fund balance of $1,117,152 noted in the 2020 budget was determined. The 2021 budget also erroneously reported the December 31, 2018 ending fund balance fund balance of $1,094,541 noted in the 2020 budget as the ending fund balance at December 31, 2019. However, this amount more closely approximated the bank balance of $1,102,310 at December 31, 2019, less outstanding checks totaling $2,137 which cleared the bank in January 2020.

Prior Year Financial Statement Findings (continued)

2020-004 (cont.) **Senate Bill 40 Board Internal Control Procedures (continued)**

Effect: The lack of a complete accounting record and proper bank reconciliations resulted in discrepancies in the December 31, 2019 fund balances noted in the 2020 and 2021 County budgets which could not be readily explained.

Additionally, the lack of a complete accounting record and proper bank reconciliations increases the likelihood that accounting errors or a misappropriation of funds would not be detected in a timely manner.

Recommendation: We recommend the Board maintain a complete accounting record of all receipts and disbursements, including a running total of the Board's cash balances. Additionally, we recommend the Board perform monthly reconciliations between bank statements and underlying account records that identify individual reconciling items.

Management's Response: I have already taken care of your recommendation in regards to the reconciliation of bank statements. The reconciliation takes place on the back of the statement.

Considering the budget, each year I used the 12-31 's balance but subtracted outstanding checks and statements for services sent to me in January of the following year. This could be statements for one month up to three months. In the future I will use the bank's balance less outstanding checks as of the 31st.

I trust this is the answer to the recommendations stated in the audit. If additional information is needed, please -let me know. Thank you for your service to Barry County.

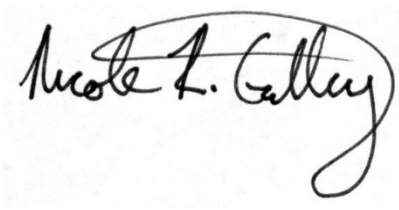
Auditor Evaluation: The response is appropriate to correct the concern.

Status: Management has corrected this finding, therefore, this finding will not be repeated.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Dallas County, Missouri

The Office of the State Auditor contracted for an audit of Dallas County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, CPAs and Business Advisors, is attached.



Nicole R. Galloway, CPA
State Auditor

November 2022
Report No. 2022-103

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Dallas County

2021-001	The county periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An amended budget should be prepared and approved as necessary to comply with statutes.
2021-002	The Treasurer complete the required semi-annual settlements as required by RSMo. Section 54.150 and file them with the County Commission. Additionally, internal control procedures should be designed and implemented to ascertain timely filings in the future.
2021-003	The Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and county funds on a timely basis.
2021-004	The county review the internal control procedures manual with all officeholders and/or department heads to ensure that procedures for submitting invoices to the County Clerk's office are effectively communicated. Additionally, the County Clerk's office should review all submitted invoices for documented approval by officeholders and/or department heads. In the event documented approval is not received, the County Clerk's office is tasked with obtaining documented approval to ensure goods or services have been satisfactorily received prior to disbursing payment.
2021-005	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

The County of Dallas
Buffalo, Missouri
Independent Auditor's Report and Financial Statements
For the year ended December 31, 2021

The County of Dallas
Buffalo, Missouri
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Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

Independent Auditor's Report

To the County Commission and
Officeholders of Dallas County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Dallas County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Dallas County, Missouri's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects, if any, of the matter described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Dallas County, Missouri as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Dallas County, Missouri as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dallas County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

Dallas County, Missouri has not adequately tracked cash and fund balances for all funds of the County for the year ended December 31, 2021. We were unable to verify that the ending bank balances reconcile to cash and fund balances on the fund level. The amounts by which cash and fund balances are misstated, although not reasonably determinable, are presumed to be material.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Dallas County, Missouri on the basis of accounting practices prescribed or permitted by the State of Missouri to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by the State of Missouri to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dallas County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dallas County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dallas County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Douglas County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated September 21, 2022 on our consideration of Dallas County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dallas County, Missouri's internal control over financial reporting and compliance.

Stopp & VanHoy

Creve Coeur, Missouri
September 21, 2022

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

Fund	Cash and Equivalents (restated) January 01, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021
General Revenue	$ 592,822	$ 2,822,292	$ 2,159,353	$ 1,255,761
Special Road and Bridge	363,122	1,365,520	1,485,660	242,982
Assessment	32,476	258,388	255,256	35,608
Capital Improvement	416,899	1,580,362	1,860,725	136,536
Law Enforcement	246,731	1,397,270	1,547,218	96,783
Law Enforcement Civil Fees	22,406	19,400	19,546	22,260
Law Enforcement Training	2,417	1,400	574	3,243
Prosecuting Attorney Training	4,191	1,755	-	5,946
Bad Check	4,809	17,909	15,788	6,930
Jury	223	3,800	3,658	365
Local Emergency Planning Committee	9,143	773	705	9,211
Record Storage	47,251	22,580	16,831	53,000
Inmate Security	22,395	19,897	2,984	39,308
Law Enforcement Restitution	23,438	5,436	-	28,874
Tax Maintenance	71,605	23,516	14,072	81,049
Assessment 50%	78,385	46,535	43,003	81,917
Election Services	5,379	2,005	-	7,384
Sheriff's Revolving	35,095	11,700	2,225	44,570
Special Election	26,334	13,837	20,223	19,948
Prosecuting Attorney Tax Collection	2,037	3	-	2,040
Senior Citizens Tax	116,880	100,877	115,041	102,716
CARES Act	681,133	1,650,396	717,758	1,613,771
Domestic Violence	25	530	290	265
Total	$ 2,805,196	$ 9,366,181	$ 8,280,910	$ 3,890,467

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	General Revenue Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 380,000	$ 316,864
Sales Taxes	1,300,000	1,609,120
Intergovernmental	50,050	75,625
Charges for Services	191,100	279,914
Interest	6,000	13,092
Other Receipts	8,000	63,556
Transfers In	70,000	464,121
Total Receipts	2,005,150	2,822,292
Disbursements		
County Commission	85,375	87,885
County Clerk	80,800	80,435
Elections	58,700	46,624
Building and Grounds	189,000	82,415
Employee Fringe Benefits	172,400	159,234
Treasurer	48,200	45,715
Collector	118,803	114,686
Recorder of Deeds	47,671	47,440
Circuit Clerk	15,350	19,753
Court Administration	15,795	16,714
Public Administrator	49,417	53,691
Sheriff	45,000	19,516
Jail	70,157	70,157
Prosecuting Attorney	306,860	285,825
Juvenile Officer	39,882	29,122
Coroner	63,450	38,375
Emergency Management	9,150	12,093
Other Disbursements	148,017	153,752
Transfers Out	803,000	795,921
Emergency	100,000	-
Total Disbursements	2,467,027	2,159,353
Receipts Over (Under) Disbursements	$ (461,877)	$ 662,939
Cash and Equivalents, Jan 1	592,822	592,822
Cash and Equivalents, Dec 31	$ 130,945	$ 1,255,761

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Road and Bridge Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 527,800	$ 530,678
Sales Taxes	-	-
Intergovernmental	717,500	804,788
Charges for Services	-	-
Interest	5,500	5,028
Other Receipts	1,000	25,026
Transfers In	-	-
Total Receipts	1,251,800	1,365,520
Disbursements		
Salaries	515,000	506,558
Employee Fringe Benefits	193,100	195,468
Supplies	199,000	212,293
Insurance	64,042	64,042
Road and Bridge Materials	347,000	322,573
Equipment Repairs	157,000	107,791
Equipment Purchases	8,400	3,046
Road and Bridge Construction	5,000	1,252
Other Disbursements	13,075	12,637
Transfers Out	60,000	60,000
Total Disbursements	1,561,617	1,485,660
Receipts Over (Under) Disbursements	$ (309,817)	$ (120,140)
Cash and Equivalents, Jan 1	363,122	363,122
Cash and Equivalents, Dec 31	$ 53,305	$ 242,982

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Assessment Fund		Capital Improvement Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	800,000	843,019
Intergovernmental	141,050	135,338	430,000	368,957
Charges for Services	7,300	8,092	-	-
Interest	1,130	1,158	4,000	4,265
Other Receipts	500	800	1,500	-
Transfers In	113,000	113,000	365,000	364,121
Total Receipts	262,980	258,388	1,600,500	1,580,362
Disbursements				
Salaries	168,500	170,793	-	-
Employee Fringe Benefits	55,000	60,953	-	-
Materials and Supplies	21,200	13,512	-	-
Services	10,000	6,985	-	-
Other Disbursements	150	1,303	-	-
Capital Outlay	8,130	1,710	1,522,000	1,456,604
Transfers Out	-	-	40,000	404,121
Total Disbursements	262,980	255,256	1,562,000	1,860,725
Receipts Over (Under) Disbursements	$ -	$ 3,132	$ 38,500	$ (280,363)
Cash and Equivalents, Jan 1	32,476	32,476	416,899	416,899
Cash and Equivalents, Dec 31	$ 32,476	$ 35,608	$ 455,399	$ 136,536

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Law Enforcement Fund		Law Enforcement Civil Fees Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	840,000	843,019	-	-
Intergovernmental	144,537	177,948	-	-
Charges for Services	135,000	-	15,000	13,405
Interest	1,500	2,040	-	-
Other Receipts	10,000	13,295	-	5,995
Transfers In	361,000	360,968	-	-
Total Receipts	1,492,037	1,397,270	15,000	19,400
Disbursements				
Salaries	844,476	858,463	-	-
Employee Fringe Benefits	232,161	247,555	-	-
Materials and Supplies	96,000	134,660	5,000	655
Services	174,315	184,687	4,000	11,348
Other Disbursements	104,000	3,754	15,500	5,625
Capital Outlay	114,800	118,099	12,000	1,918
Transfers Out	-	-	-	-
Total Disbursements	1,565,752	1,547,218	36,500	19,546
Receipts Over (Under) Disbursements	$ (73,715)	$ (149,948)	$ (21,500)	$ (146)
Cash and Equivalents, Jan 1	246,731	246,731	22,406	22,406
Cash and Equivalents, Dec 31	$ 173,016	$ 96,783	$ 906	$ 22,260

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Law Enforcement Training		Prosecuting Attorney Training Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,000	858	1,200	1,755
Interest	-	-	-	-
Other Receipts	500	542	-	-
Transfers In	-	-	-	-
Total Receipts	1,500	1,400	1,200	1,755
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	1,000	-	-	-
Services	2,000	574	1,000	-
Other Disbursements	800	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	3,800	574	1,000	-
Receipts Over (Under) Disbursements	$ (2,300)	$ 826	$ 200	$ 1,755
Cash and Equivalents, Jan 1	2,417	2,417	4,191	4,191
Cash and Equivalents, Dec 31	$ 117	$ 3,243	$ 4,391	$ 5,946

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Bad Check Fund		Jury Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,200	3,187	-	-
Interest	45	61	-	-
Other Receipts	14,500	14,661	-	-
Transfers In	-	-	10,000	3,800
Total Receipts	17,745	17,909	10,000	3,800
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	10,000	3,658
Other Disbursements	-	-	-	-
Capital Outlay	17,000	15,788	-	-
Transfers Out	-	-	-	-
Total Disbursements	17,000	15,788	10,000	3,658
Receipts Over (Under) Disbursements	$ 745	$ 2,121	$ -	$ 142
Cash and Equivalents, Jan 1	4,809	4,809	223	223
Cash and Equivalents, Dec 31	$ 5,554	$ 6,930	$ 223	$ 365

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Local Emergency Planning Committee Fund		Record Storage Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	2,200	773	-	-
Charges for Services	-	-	16,025	21,937
Interest	-	-	500	553
Other Receipts	-	-	25	90
Transfers In	-	-	-	-
Total Receipts	2,200	773	16,550	22,580
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	600	-	4,000	51
Services	1,400	550	16,000	-
Other Disbursements	2,500	155	-	-
Capital Outlay	4,000	-	2,000	16,780
Transfers Out	-	-	-	-
Total Disbursements	8,500	705	22,000	16,831
Receipts Over (Under) Disbursements	$ (6,300)	$ 68	$ (5,450)	$ 5,749
Cash and Equivalents, Jan 1	9,143	9,143	47,251	47,251
Cash and Equivalents, Dec 31	$ 2,843	$ 9,211	$ 41,801	$ 53,000

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Inmate Security Fund		Law Enforcement Restitution Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,600	19,897	6,000	5,436
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	12,600	19,897	6,000	5,436
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	15,000	2,984	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	7,500	-	5,000	-
Transfers Out	-	-	-	-
Total Disbursements	22,500	2,984	5,000	-
Receipts Over (Under) Disbursements	$ (9,900)	$ 16,913	$ 1,000	$ 5,436
Cash and Equivalents, Jan 1	22,395	22,395	23,438	23,438
Cash and Equivalents, Dec 31	$ 12,495	$ 39,308	$ 24,438	$ 28,874

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Tax Maintenance Fund		Assessment 50% Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	46,000	46,535
Charges for Services	20,000	22,590	-	-
Interest	800	926	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	20,800	23,516	46,000	46,535
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	7,500	-	-	-
Services	13,500	-	8,500	5,044
Other Disbursements	6,000	-	-	-
Capital Outlay	15,000	14,072	56,500	37,959
Transfers Out	-	-	-	-
Total Disbursements	42,000	14,072	65,000	43,003
Receipts Over (Under) Disbursements	$ (21,200)	$ 9,444	$ (19,000)	$ 3,532
Cash and Equivalents, Jan 1	71,605	71,605	78,385	78,385
Cash and Equivalents, Dec 31	$ 50,405	$ 81,049	$ 59,385	$ 81,917

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Election Services Fund		Sheriff's Revolving Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	1,200	2,005	-	-
Charges for Services	-	-	9,000	11,700
Interest	80	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	1,280	2,005	9,000	11,700
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	2,000	-
Services	500	-	2,000	-
Other Disbursements	-	-	-	-
Capital Outlay	5,500	-	5,000	2,225
Transfers Out	-	-	-	-
Total Disbursements	6,000	-	9,000	2,225
Receipts Over (Under) Disbursements	$ (4,720)	$ 2,005	$ -	$ 9,475
Cash and Equivalents, Jan 1	5,379	5,379	35,095	35,095
Cash and Equivalents, Dec 31	$ 659	$ 7,384	$ 35,095	$ 44,570

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Election Fund		Prosecuting Attorney Tax Collection Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	4,100	52	2	-
Charges for Services	13,000	13,785	-	-
Interest	-	-	3	3
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	17,100	13,837	5	3
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	15,500	12,998	1,700	-
Other Disbursements	9,500	7,225	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	25,000	20,223	1,700	-
Receipts Over (Under) Disbursements	$ (7,900)	$ (6,386)	$ (1,695)	$ 3
Cash and Equivalents, Jan 1	26,334	26,334	2,037	2,037
Cash and Equivalents, Dec 31	$ 18,434	$ 19,948	$ 342	$ 2,040

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Senior Citizens Tax Fund		CARES Act Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ 98,000	$ 99,533	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	1,639,177
Charges for Services	-	-	-	-
Interest	1,600	1,344	3,000	10,587
Other Receipts	-	-	-	632
Transfers In	-	-	-	-
Total Receipts	99,600	100,877	3,000	1,650,396
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	165,754	115,041	684,133	671,790
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	45,968
Total Disbursements	165,754	115,041	684,133	717,758
Receipts Over (Under) Disbursements	$ (66,154)	$ (14,164)	$ (681,133)	$ 932,638
Cash and Equivalents, Jan 1	116,880	116,880	681,133	681,133
Cash and Equivalents, Dec 31	$ 50,726	$ 102,716	$ -	$ 1,613,771

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Domestic Violence Fund	
	Budget	Actual
Receipts		
Property Taxes	$ -	$ -
Sales Taxes	-	-
Intergovernmental	-	-
Charges for Services	500	530
Interest	-	-
Other Receipts	-	-
Transfers In	-	-
Total Receipts	500	530
Disbursements		
Salaries	-	-
Employee Fringe Benefits	-	-
Materials and Supplies	-	-
Services	525	290
Other Disbursements	-	-
Capital Outlay	-	-
Transfers Out	-	-
Total Disbursements	525	290
Receipts Over (Under) Disbursements	$ (25)	$ 240
Cash and Equivalents, Jan 1 (restated)	25	25
Cash and Equivalents, Dec 31	$ -	$ 265

See Notes to the Financial Statements

The County of Dallas
Buffalo, Missouri
Statement of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2021

	Collector	Recorder	County Clerk	Sheriff	Treasurer	Total
Assets						
Cash and Equivalents	$ 6,640,751	$ 18,652	$ -	$ -	$ 545,894	$ 7,205,297
Total Assets	6,640,751	18,652	-	-	545,894	7,205,297
Liabilities and Fund Balances						
Total Liabilities	6,640,751	18,652	-	-	545,894	7,205,297
	6,640,751	18,652	-	-	545,894	7,205,297
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 6,640,751	$ 18,652	$ -	$ -	$ 545,894	$ 7,205,297

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organized in 1841, the county of Dallas was named after George M. Dallas, diplomat and later vice president. It is a third-class county, and the county seat is Buffalo. The County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, Circuit Clerk, County Clerk, Collector, Coroner, Treasurer, Recorder of Deeds, Sheriff, Surveyor, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Dallas County, Missouri and the Dallas County Senior Citizens Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Dallas County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Dallas County's legal entity. The Senior Citizens Services Board is controlled by a separate board and also included under the control of the County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Dallas County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo., Dallas County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Capital Improvement and CARES Act.

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year for the purposes of taxation was as follows:

	2021
Real Estate	$ 133,832,370
Personal Property	46,965,789
Railroad and Utilities	18,879,117
	$ 199,677,276

The tax levy per $100 assessed valuation of tangible taxable property for the calendar year for the purpose of County taxation was as follows:

General Revenue	$ 0.1792
Special Road and Bridge	0.2607
Senior Citizens Service Board	0.0500

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Dallas County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

	Carrying Value	Bank Balances
Deposits	$ 11,095,764	$ 10,134,077
Investments	-	-
Total Deposits and Investments as of December 31, 2021	$ 11,095,764	$ 10,134,077
Total Cash and Equivalents - Governmental Funds	$ 3,890,467	
Total Cash and Equivalents - Custodial Funds	7,205,297	
	$ 11,095,764	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Note 2 - Deposits and Investments (continued)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

Note 3 - Long-Term Debt

In November 2016, the County entered into a 15-year equipment lease purchase agreement with FS Leasing, LLC, for a new HVAC system for the jail in the amount of $235,887. The lease is to be paid in annual payments of $20,157, which includes interest of 3.124%, with the final payment scheduled on February 1, 2032. The County made an additional $50,000 principal payment during the year ended December 31, 2021 as well as an additional $50,000 principal payment in February of 2022.

The following is the change in long-term debt for the year ended December 31, 2021:

	Balance at 1/1/21	Amount Borrowed	Amount Repaid	Balance at 12/31/21	Interest Paid During Year
HVAC System	$ 198,594	$ -	$ (63,884)	$ 134,710	$ 6,273

The following is the future minimum payments for all lease obligations as of December 31, 2021:

Year Ending December 31,	Principal	Interest	Total
2022	$ 65,887	$ 4,280	$ 70,167
2023	17,968	2,189	20,157
2024	18,538	1,619	20,157
2025	32,317	1,183	33,500
	$ 134,710	$ 9,271	$ 143,981

Note 4 - Operating Lease

In March 2018, the County entered into a non-cancelable five-year lease agreement with John Deere Financial for six 2018 John Deere 672G motor graders, under which the County could purchase the motor graders at the end of the lease term for $175,000 each. The lease requires annual payments of $165,088, with the final payment scheduled on March 20, 2023.

Note 5 - Interfund Transfers

Transfers between funds for the year ended December 31, 2021 are as follows:

Fund	Transfers In	Transfers Out
General Revenue	$ 464,121	$ 795,921
Special Road and Bridge	-	60,000
Assessment	113,000	-
Capital Improvement	364,121	404,121
Law Enforcement	360,968	-
Jury	3,800	-
CARES Act	-	45,968
	$ 1,306,010	$ 1,306,010

Note 6 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Note 6 - County Employees' Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If any employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. During 2021, the County collected and remitted to CERF, employee contributions of $107,235 for the year ended.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of $155,438 for the year ended December 31, 2021.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo., the County contributes annually to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $11,628 for the year ended December 31, 2021.

Note 8 - Other Retirement Plans

Dallas County has 457 and 401(a) plans administered by Empower Retirement which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 457 plan were $29,977, and employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 401(a) plan were $13,589.

Note 9 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

Note 10 - Claims, Commitments, and Contingencies

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Full-time employees accrue sick leave at one day per complete calendar month of employment, up to 60 hours. Part-time employees earn four hours of sick leave per complete calendar month of employment, up to 60 hours. Upon termination, employees are not compensated for accrued sick time. Full-time employees begin to accrue vacation after one year of service at a rate of 12 days per year of employment. Employees who have completed seven years of service accrue vacation at a rate of 15 days per year of employment, and employees who have completed 14 years of service accrue vacation leave at a rate of 21 days per year of employment. Vacation leave for part-time employees is credited at half the rate shown for full-time employees. Vacation days must be used in the calendar year they are earned. Any unused vacation days accrued at year-end are forfeited. Employees are compensated for unused vacation time at the date of termination. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 11 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through September 21, 2022, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 13 - Prior Period Adjustment

Beginning fund balance has been restated to include the Domestic Violence Fund. This change will have no impact on operations of the County.

Note 13 - Prior Period Adjustment (continued)

Beginning fund balance, as originally stated on December 31, 2020	$	2,805,171
Prior Period Adjustment - Domestic Violence Fund		25
Beginning fund balance, as restated on December 31, 2020	$	2,805,196

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission and
Officeholders of Dallas County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Dallas County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Dallas County, Missouri's basic financial statements, and have issued our report thereon dated September 21, 2022. Our report modifies an opinion on such financial statements due to inadequate reconciliation of cash and ending bank balances.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dallas County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dallas County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Dallas County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-003 and 2021-004 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dallas County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002.

Dallas County, Missouri's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Dallas County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Dallas County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stopp & Vanthay

Creve Coeur, Missouri
September 21, 2022

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Dallas County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dallas County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Dallas County, Missouri's major federal programs for the year ended December 31, 2021. Dallas County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dallas County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dallas County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Dallas County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Dallas County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dallas County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dallas County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Dallas County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Dallas County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dallas County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Dallas County, Missouri's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Dallas County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all

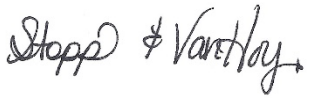
deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-005, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Dallas County, Missouri's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Dallas County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Creve Coeur, Missouri
September 21, 2022

The County of Dallas
Buffalo, Missouri
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation				
Highway Planning and Construction Cluster				
Passed through state:				
Missouri Department of Transportation				
Highway Planning and Construction Cluster	20.205	BRO-B030(10)	$ 385,297	$ -
Total Highway Planning and Construction Cluster			385,297	-
Passed through:				
University of Central Missouri - Missouri Safety Center				
Alcohol Open Container Requirements	20.607	21-154-AL-037	4,025	-
Highway Safety Cluster				
Passed through:				
University of Central Missouri - Missouri Safety Center				
National Priority Safety Programs	20.616	21-M2HVE-05-034	1,000	-
Total Highway Safety Cluster			1,000	-
U.S. Department of Treasury				
Passed through state:				
Missouri State Treasurer's Office				
COVID-19 Coronavirus Relief Fund	21.019	n/a	713,887	348,469
Direct Program:				
COVID-19 Coronavirus State and Local Recovery Funds	21.027	n/a	3,658	-
Total Expenditures of Federal Awards			$ 1,107,867	$ 348,469

See Notes to the Schedule of Expenditures of Federal Awards

The County of Dallas
Buffalo, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Assistance Listing Number or other identifying number when the Assistance Listing Number is not available.

This schedule includes all federal awards administered by Dallas County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Dallas County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Dallas County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, whereas certain types of expenditures are not allowed or are limited to as to reimbursements.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Dallas County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Dallas County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

The County of Dallas
Buffalo, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2021

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Qualified Regulatory Basis			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified that are not considered to be material weaknesses?	X	Yes		None Reported
Any noncompliance material to financial statements noted?	X	Yes		No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified not considered to be material weaknesses?	X	Yes		None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)?	X	Yes		No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

The County of Dallas
Buffalo, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2021

Section 2 - Financial Statement Findings

2021-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Actual expenditures are not to exceed the budgeted expenditures.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Capital Improvement and CARES Act.

Cause: Oversight

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will make sure they do a better review before the end of each year to keep this from happening.

2021-002 **Criteria:** RSMo. Section 54.150 requires that the County Treasurer settle his or her accounts with the County Commission semiannually, in June and December each year.

Condition: During the audit, it was noted that the County failed to comply with RSMo. Section 54.150. The Treasurer did not complete the semi-annual settlements for the periods ended June 30, 2021 or December 31, 2021, as required by Missouri law.

Cause: Oversight

Effect: The County Treasurer's office is in violation of Missouri Revised Statutes due to failure to prepare semi-annual settlements and failure to file such settlements with the County Commission on a timely basis.

Recommendation: We recommend that the Treasurer complete the required semi-annual settlements as required by RSMo. Section 54.150 and file them with the County Commission. Additionally, internal control procedures should be designed and implemented to ascertain timely filings in the future.

Management's Response: The Treasurer is in the process of completing the settlement; this was not done due to medical issues.

Section 2 - Financial Statement Findings (continued)

2021-003 **Criteria:** Per the County's internal control procedures manual, the Treasurer is responsible for reconciling all bank accounts and all funds to bank statements. Strong internal controls over financial statement reporting require that cash and fund balances be tracked for all funds.

Condition: The Treasurer failed to reconcile all bank accounts and all funds to bank statements. As a result, we were unable to determine the accuracy of the County's year-end fund balances, resulting in a qualified audit opinion. Ending cash balances per the Treasurer's records did not reconcile to ending fund balances reported in the County's budget document by $139,620.

Cause: Oversight**.**

Effect: Because cash and fund balances are not adequately being tracked within the accounting system or by the Treasurer, it is possible that cash and fund balances are materially misstated due to error or fraud.

Recommendation: We recommend that the Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and County funds on a timely basis.

Management's Response: The Treasurer is in the process of reconciling all accounts before the end of the year; this had not been done due to medical issues.

2021-004 **Criteria:** Per the County's internal control procedures manual, any officeholder and/or department head seeking to have an expenditure paid by a Fund which is under the supervision of the County Commission will submit invoices to the County Clerk for payment. Additionally, the responsible officeholder and/or department head will sign the invoices which will ensure that all goods and services have been satisfactorily received.

Condition: We randomly selected 60 disbursements made by the County Clerk's office to determine if the responsible officeholder and/or department head signed the supporting invoices to ensure that all goods and services had been satisfactorily received. 15 out of the 60 disbursements did not contain the responsible officeholder or department head's documented signature of approval.

Cause: Oversight.

Effect: Without documented officeholder and/or department head approval, the County Clerk's office could process disbursements for goods or services which may or may not have been received.

Recommendation: We recommend the County review the internal control procedures manual with all officeholders and/or department heads to ensure that procedures for submitting invoices to the County Clerk's office are effectively communicated. Additionally, the County Clerk's office should review all submitted invoices for documented approval by officeholders and/or department heads. In the event documented approval is not received, the County Clerk's office is tasked with obtaining documented approval to ensure goods or services have been satisfactorily received prior to disbursing payment.

Management's Response: This is not normal for the County and the County Clerk will take this into consideration and take action to correct it.

Section 3 - Federal Award Findings

2021-005 Federal Grantor: U.S. Department of Transportation

Pass-Through Grantor: Missouri Department of Transportation
University of Central Missouri - Missouri Safety Center

Federal Assistance Listing Numbers and Program Titles:

20.205	Highway Planning and Construction
20.607	Alcohol Open Container Requirements
20.616	National Priority Safety Programs

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, assistance listing title and number, award number, name of the Federal awarding agency, name of pass-through entity, and awards paid to subrecipients.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting. This finding is a repeat finding and was reported in the most recent audit for the year ended December 31, 2020.

Assistance Listing Number	As Reported On Original County SEFA	As Corrected	$ Difference
20.205	$ 479,056	$ 385,297	$ (93,759)
20.607	-	4,025	4,025
20.616	-	1,000	1,000

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect. Additionally, several programs reported were missing the correct assistance listing title and number, name of Federal awarding agency, and name of pass-through entity.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: We will take action to correct this. It would be helpful if you could find this information somewhere. I have never seen the 20.607 or the 20.616.

The County of Dallas
Buffalo, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the year ended December 31, 2021

In accordance with *Government Auditing Standards,* this section reports the auditor's follow-up on action taken by Dallas County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

Prior Year Financial Statement Findings

2020-001 **Criteria:** Management is responsible for establishing and maintaining an adequate system of internal control over financial reporting, which includes safeguarding of assets against unauthorized acquisition, use or disposition. A proper system of internal control over fuel transfer tanks and pumps requires adequate preventative and detective controls to safeguard against misappropriation.

Condition: The County purchases bulk unleaded and diesel fuel for use by the Road & Bridge Department. Two unmetered bulk fuel tanks are located behind the Road & Bridge building on North Ash Street. The breaker box which powers the pumps is padlocked overnight by a Road & Bridge supervisor but is sometimes left unlocked during the day in order for Road & Bridge crews to refuel. Additionally, there is no gate restricting access to the pump during the day, although the pump is cordoned off overnight with a cable.

Employees are required to log the date, time, vehicle, quantity of fuel and type of fuel each time they fill up. This information is recorded in a log maintained in a mailbox located near the pump. However, these fuel logs are not reviewed and compared to the quantity of fuel purchased.

The Special Road & Bridge fund includes fuel expenditures of $98,788 for the year ended December 31, 2020.

Cause: The auditors were told the County is unable to reconcile the exact quantity of fuel purchased to quantity of fuel dispensed from the pump due to the lack of pump meter and an evaporation rate of up to 10%. The Commissioners told the auditors they looked into price quotations for a pump meter several years ago and determined purchasing one would cost upwards of $20,000. Although there are security cameras overlooking the fuel pump and driveway leading to the fuel pump which record up to 30 days of footage, these cameras are not reviewed in the absence of a known or suspected fraud.

Effect: Preventative controls against misappropriation are not consistently operating during the day. At times, the fuel pump remains unlocked and unattended during the day, which would allow unauthorized access. Due to the lack of detective controls which would identify irregularities, unauthorized access could go unnoticed.

Recommendation: We recommend that the County implement procedures to prevent and/or detect the unauthorized use of the Road & Bridge fuel tanks, such as reconciling the quantity of fuel logged by Road & Bridge crews to the quantity of fuel dispensed from the pump. In the absence of a metered pump, we recommend reconciling the quantity of fuel delivered to the quantity of fuel logged between delivery dates and investigating fuel loss in excess of what would be expected due to evaporation.

Management's Response: The County did not provide a response.

Status: This finding is no longer considered to be a significant deficiency, and therefore, will not be repeated.

Prior Year Financial Statement Findings (continued)

2020-002 **Criteria:** 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include the following: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedule of expenditures of federal awards reported by the County in the annual budget documents contained errors in amounts of federal expenditures reported. Total federal award expenditures by the county were understated by $72,470 in 2020.

Discrepancies in amounts reported on the SEFA and amounts supported by underlying accounting records are summarized as follows:

Federal Agency	CFDA Number	Federal Program	Original SEFA	Supported	Difference
DOT	20.205	Highway Planning and Construction	$ 9,644	$ 18,320	$ (8,676)
Treasury	21.019	COVID-19 - Coronavirus Relief Fund	1,315,971	1,315,971	-
EAC	90.404	COVID-19 - HAVA Election Security Grants	13,866	15,247	(1,381)
DHS	97.036	Disaster Grants - Public Assistance	-	62,413	(62,413)
			$ 1,339,481	$ 1,411,951	$ (72,470)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies varied.

The County did not report expenditures of the FEMA program, CFDA 97.036. The Highway Planning and Construction off-system bridge program (BRO), CFDA 20.205, omitted two out of three federally reimbursed payments which were issued to the project engineer in 2020. The County Clerk's office discovered there were additional allowable expenditures under the Help America Vote Act (HAVA) Election Security Grant, CFDA 90.404 after the 2020 SEFA had been prepared.

Effect: The SEFA presented for audit in the County's 2021 budget did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2020.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.

Management's Response: The County did not provide a response.

Status: This finding has not been corrected, and therefore, will be repeated in the current year as finding 2021-005.

Prior Year Financial Statement Findings (continued)

2020-003 **Criteria:** Section 50.660, RSMo, states, "All contracts and purchases shall be let to the lowest and best bidder after due opportunity for competition" involving any purchase of $6,000 or greater in a 90-day period. This amount has been revised to $12,000, effective August 2021.

Condition: We identified one instance of the County Commission awarding a contract to a non-bidder after bids had already been awarded. A bid for concrete work was awarded to Ewing Concrete on February 24, 2020, whereas Lebanon Ready Mix was paid $9,386 for concrete work in August 2020.

On December 18, 2020, the County paid $58,000 to Chicago Motors, Inc., to purchase three used vehicles for the Sheriff's Department. Bids were not solicited, and the auditors were not provided documentation of competitive price quotations or documentation showing these vehicles were purchased off a state bid or otherwise in compliance with state procurement statutes.

Additionally, we noted on February 16, 2021, the County Commission voted to accept all bids presented for aggregates, concrete, chip and seal mix, culverts, grader blades, fuel, and tires, without consideration given to which bids were the lowest and best. For the year ended December 31, 2020, purchases of such materials and supplies totaled $329,113 in the Capital Improvement Fund and $178,475 in the Special Road & Bridge Fund.

Cause: Bids have not been consistently awarded to the lowest and best bidder. The County did not solicit sealed bids for the purchase of Sheriff vehicles or otherwise document compliance with state procurement statutes. The Sheriff's Department asserted that the Sheriff researched multiple price quotations prior to requesting the purchase of vehicles but did not retain documentation of price quotations the Sheriff compared.

Effect: The purpose of soliciting sealed bids is to promote fair and open market competition. The County Commission's practice of accepting all bids and not awarding to the lowest and best bidder is contrary to the provisions of, and intent behind, Section 50.660, RSMo.

Recommendation: We recommend the County Commission solicit sealed bids for all purchases subject to the provisions of Section 50.660, RSMo.

We further recommend the County Commission award bids to the lowest and best bidder, in accordance with the provisions of Section 50.660, RSMo, and discontinue the practice of accepting all blanket bids received for Road & Bridge materials and supplies. In the case of certain items, such as aggregates and culverts, a split award may be appropriate, such as determined by quarry proximity to the job site or the gauge and diameter of culverts.

In cases in which bidding is not performed but would normally be required by state statute, the rationale should be documented in the Commission minutes.

Management's Response: The County did not provide a response.

Status: This finding is no longer considered to be a significant deficiency, and therefore, will not be repeated.

Prior Year Federal Award Findings

None reported.

STEPHANIE HENDRICKS

DALLAS COUNTY CLERK
417-345-2632
FAX 417-345-5321

POST OFFICE BOX 436
BUFFALO, MISSOURI 65622

LORI PIERCE
DEPUTY CLERK

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2021-001

Planned Corrective Action: The County Clerk will make sure they do a better review before the end of each year to keep this from happening.

Name of Contact Person: Stephanie Hendricks, County Clerk

Anticipated completion date: December 31, 2022

Audit Finding Reference: 2021-002

Planned Corrective Action: The Treasurer is in the process of completing the settlement; this was not done due to medical issues.

Name of Contact Person: Becky Schofield, Treasurer

Anticipated completion date: December 31, 2022

Audit Finding Reference: 2021-003

Planned Corrective Action: The Treasurer is in the process of reconciling all accounts before the end of the year; this had not been done due to medical issues.

Name of Contact Person: Becky Schofield, Treasurer

Anticipated completion date: December 31, 2022

Audit Finding Reference: 2021-004

Planned Corrective Action: This is not normal for the County and the County Clerk will take this into consideration and take action to correct it.

Name of Contact Person: Stephanie Hendricks, County Clerk

Anticipated completion date: December 31, 2022

Audit Finding Reference: 2021-005

Planned Corrective Action: We will take action to correct this. It would be helpful if you could find this information somewhere. I have never seen the 20.607 or the 20.616.

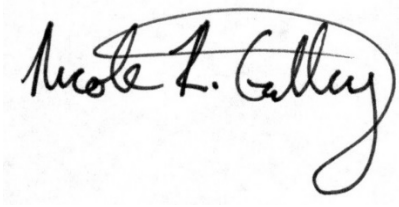
Name of Contact Person: Stephanie Hendricks, County Clerk

Anticipated completion date: December 31, 2022

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Osage County, Missouri

The Office of the State Auditor contracted for an audit of Osage County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, CPAs and Business Advisors, is attached.



Nicole R. Galloway, CPA
State Auditor

November 2022
Report No. 2022-102

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

The County of Osage
Linn, Missouri
Independent Auditor's Report and Financial Statements
For the year ended December 31, 2021

Stopp&VanHoy
CPAs and Business Advisors

The County of Osage
Linn, Missouri
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Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

Independent Auditor's Report

To the County Commission and
Officeholders of Osage County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Osage County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Osage County, Missouri's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Osage County, Missouri as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Osage County, Missouri as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Osage County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Osage County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Osage County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Osage County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Osage County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Osage County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated September 8, 2022 on our consideration of Osage County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Osage County, Missouri's internal control over financial reporting and compliance.

Stopp & VanHoy

Creve Coeur, Missouri
September 8, 2022

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

Fund	Cash and Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021
General Revenue	$ 321,519	$ 3,151,111	$ 2,764,029	$ 708,601
Special Road and Bridge	524,023	1,657,222	1,842,797	338,448
Assessment	84,399	243,223	213,352	114,270
911	92,744	808,492	657,430	243,806
Emergency Management	23,818	90,531	104,008	10,341
Annex	432,897	1,104	36,468	397,533
Bad Check	10,268	1,303	1,597	9,974
Building and Grounds	61,947	37,448	56,092	43,303
Capital Infrastructure	422,682	337,350	360,236	399,796
Sheriff Special (Civil Fees)	4,058	24,766	21,013	7,811
Conceal and Carry	10,152	13,821	15,562	8,411
Domestic Violence	1,047	2,055	2,500	602
Law Enforcement Training	860	1,220	475	1,605
Prosecuting Attorney Training	1,226	1,541	1,339	1,428
Jail Renovation	347,257	747,697	608,162	486,792
Rollback Reserve	562,766	28,999	-	591,765
Recorder Technology	17,206	10,382	3,099	24,489
Election Services	11,960	2,839	1,000	13,799
Inmate Security	9,559	23,732	16,692	16,599
Help America Vote Act (HAVA)	1	-	-	1
Special Election	5	17,192	17,192	5
Law Enforcement Restitution	3,057	2,300	-	5,357
CARES Act Grant	68,015	88	57,462	10,641
American Rescue Plan Act	-	1,324,104	203,399	1,120,705
Use Tax	582,133	486,183	247,500	820,816
Tax Maintenance	23,212	11,739	5,150	29,801
Total	$ 3,616,811	$ 9,026,442	$ 7,236,554	$ 5,406,699

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	General Revenue Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 300,000	$ 305,039
Sales Taxes	1,250,000	1,339,361
Intergovernmental	173,086	111,916
Charges for Services	479,325	639,717
Interest	14,700	4,570
Other Receipts	13,843	11,211
Transfers In	737,962	739,297
Total Receipts	2,968,916	3,151,111
Disbursements		
County Commission	103,420	104,981
County Clerk	113,120	107,999
Elections	31,165	13,422
Building and Grounds	63,892	63,521
Employee Fringe Benefits	304,921	277,595
Treasurer	46,300	44,894
Collector	112,160	101,289
Recorder of Deeds	48,600	47,502
Circuit Clerk	13,880	10,774
Public Administrator	43,444	42,770
Sheriff	887,006	847,231
Jail	287,963	284,856
Prosecuting Attorney	132,026	129,447
Juvenile Office	29,400	23,840
Coroner	23,431	23,427
Health and Welfare	424,506	455,361
Other Disbursements	162,654	178,520
Transfers Out	6,600	6,600
Emergency	68,370	-
Total Disbursements	2,902,858	2,764,029
Receipts Over (Under) Disbursements	$ 66,058	$ 387,082
Cash and Equivalents, Jan 1	321,519	321,519
Cash and Equivalents, Dec 31	$ 387,577	$ 708,601

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Special Road and Bridge Fund	
	Budget	Actual
Receipts		
Property Taxes	$ 450,000	$ 449,765
Sales Taxes	-	-
Intergovernmental	917,965	946,850
Charges for Services	-	-
Interest	5,000	2,042
Other Receipts	-	33,565
Transfers In	225,000	225,000
Total Receipts	1,597,965	1,657,222
Disbursements		
Salaries	425,000	390,786
Employee Fringe Benefits	110,583	97,099
Supplies	38,000	30,298
Insurance	18,000	20,961
Road and Bridge Materials	436,000	430,286
Equipment Repairs	140,000	146,629
Rentals	-	-
Equipment Purchases	311,000	308,000
Road and Bridge Construction	330,000	321,348
Other Disbursements	27,250	97,390
Transfers Out	-	-
Total Disbursements	1,835,833	1,842,797
Receipts Over (Under) Disbursements	$ (237,868)	$ (185,575)
Cash and Equivalents, Jan 1	524,023	524,023
Cash and Equivalents, Dec 31	$ 286,155	$ 338,448

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Assessment Fund	
	Budget	Actual
Receipts		
Property Taxes	$ -	$ -
Sales Taxes	-	-
Intergovernmental	215,891	224,362
Charges for Services	9,295	7,502
Interest	1,064	400
Other Receipts	-	4,359
Transfers In	6,600	6,600
Total Receipts	232,850	243,223
Disbursements		
Salaries	134,872	111,235
Employee Fringe Benefits	23,536	17,203
Materials and Supplies	4,000	5,746
Services	8,630	4,875
Other Disbursements	-	-
Capital Outlay	65,292	74,293
Transfers Out	-	-
Total Disbursements	236,330	213,352
Receipts Over (Under) Disbursements	$ (3,480)	$ 29,871
Cash and Equivalents, Jan 1	84,399	84,399
Cash and Equivalents, Dec 31	$ 80,919	$ 114,270

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	911 Fund		Emergency Management Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	685,000	747,727	-	-
Intergovernmental	9,720	10,022	101,440	86,453
Charges for Services	-	372	-	3,871
Interest	100	115	625	57
Other Receipts	-	8,456	200	150
Transfers In	41,800	41,800	-	-
Total Receipts	736,620	808,492	102,265	90,531
Disbursements				
Salaries	418,900	430,893	-	-
Employee Fringe Benefits	87,682	73,326	-	-
Materials and Supplies	15,079	22,779	4,850	6,408
Services	23,090	19,237	19,697	21,808
Other Disbursements	1	4,385	4,080	-
Capital Outlay	88,562	29,810	26,084	27,992
Transfers Out	77,000	77,000	47,800	47,800
Total Disbursements	710,314	657,430	102,511	104,008
Receipts Over (Under) Disbursements	$ 26,306	$ 151,062	$ (246)	$ (13,477)
Cash and Equivalents, Jan 1	92,744	92,744	23,818	23,818
Cash and Equivalents, Dec 31	$ 119,050	$ 243,806	$ 23,572	$ 10,341

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Annex Fund		Bad Check Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	2,500	1,275
Interest	-	1,104	60	28
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	1,104	2,560	1,303
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	20,000	-	300	-
Services	3,000	-	3,000	1,263
Other Disbursements	-	-	2,500	-
Capital Outlay	20,000	36,468	-	334
Transfers Out	-	-	-	-
Total Disbursements	43,000	36,468	5,800	1,597
Receipts Over (Under) Disbursements	$ (43,000)	$ (35,364)	$ (3,240)	$ (294)
Cash and Equivalents, Jan 1	432,897	432,897	10,268	10,268
Cash and Equivalents, Dec 31	$ 389,897	$ 397,533	$ 7,028	$ 9,974

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Building and Grounds Fund		Capital Infrastructure Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	34,500	37,363	314,000	336,270
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	300	85	2,200	1,080
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	34,800	37,448	316,200	337,350
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	6,305
Other Disbursements	-	-	31,500	-
Capital Outlay	49,489	56,092	-	128,931
Transfers Out	-	-	225,000	225,000
Total Disbursements	49,489	56,092	256,500	360,236
Receipts Over (Under) Disbursements	$ (14,689)	$ (18,644)	$ 59,700	$ (22,886)
Cash and Equivalents, Jan 1	61,947	61,947	422,682	422,682
Cash and Equivalents, Dec 31	$ 47,258	$ 43,303	$ 482,382	$ 399,796

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Sheriff Special (Civil Fees) Fund		Conceal and Carry Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,000	24,766	10,000	13,821
Interest	-	-	-	-
Other Receipts	15,870	-	-	-
Transfers In	-	-	-	-
Total Receipts	30,870	24,766	10,000	13,821
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	5,000	4,677	1,000	1,069
Services	7,200	16,336	500	14,493
Other Disbursements	10,000	-	2,000	-
Capital Outlay	6,000	-	4,000	-
Transfers Out	-	-	-	-
Total Disbursements	28,200	21,013	7,500	15,562
Receipts Over (Under) Disbursements	$ 2,670	$ 3,753	$ 2,500	$ (1,741)
Cash and Equivalents, Jan 1	4,058	4,058	10,152	10,152
Cash and Equivalents, Dec 31	$ 6,728	$ 7,811	$ 12,652	$ 8,411

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Domestic Violence Fund		Law Enforcement Training Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,910	2,055	1,100	1,220
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	1,910	2,055	1,100	1,220
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	2,500	2,500	1,400	475
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	2,500	2,500	1,400	475
Receipts Over (Under) Disbursements	$ (590)	$ (445)	$ (300)	$ 745
Cash and Equivalents, Jan 1	1,047	1,047	860	860
Cash and Equivalents, Dec 31	$ 457	$ 602	$ 560	$ 1,605

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Prosecuting Attorney Training Fund		Jail Renovation Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	675,000	747,697
Intergovernmental	-	-	-	-
Charges for Services	-	1,541	-	-
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	1,541	675,000	747,697
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	1,226	1,339	12,000	32,247
Other Disbursements	-	-	-	-
Capital Outlay	-	-	150,900	150,915
Transfers Out	-	-	425,000	425,000
Total Disbursements	1,226	1,339	587,900	608,162
Receipts Over (Under) Disbursements	$ (1,226)	$ 202	$ 87,100	$ 139,535
Cash and Equivalents, Jan 1	1,226	1,226	347,257	347,257
Cash and Equivalents, Dec 31	$ -	$ 1,428	$ 434,357	$ 486,792

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Rollback Reserve Fund		Recorder Technology Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	8,000	10,382
Interest	5,500	3,999	-	-
Other Receipts	-	-	-	-
Transfers In	25,000	25,000	-	-
Total Receipts	30,500	28,999	8,000	10,382
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	6,525	3,099
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	-	-	6,525	3,099
Receipts Over (Under) Disbursements	$ 30,500	$ 28,999	$ 1,475	$ 7,283
Cash and Equivalents, Jan 1	562,766	562,766	17,206	17,206
Cash and Equivalents, Dec 31	$ 593,266	$ 591,765	$ 18,681	$ 24,489

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Election Services Fund		Inmate Security Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	2,055	2,055	-	-
Charges for Services	753	753	18,620	23,698
Interest	-	31	132	34
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	2,808	2,839	18,752	23,732
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	1,500	3,352
Services	2,700	1,000	-	13,340
Other Disbursements	-	-	-	-
Capital Outlay	-	-	12,000	-
Transfers Out	-	-	-	-
Total Disbursements	2,700	1,000	13,500	16,692
Receipts Over (Under) Disbursements	$ 108	$ 1,839	$ 5,252	$ 7,040
Cash and Equivalents, Jan 1	11,960	11,960	9,559	9,559
Cash and Equivalents, Dec 31	$ 12,068	$ 13,799	$ 14,811	$ 16,599

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Help America Vote Act (HAVA) Fund		Special Election Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	23,100	17,192
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	-	23,100	17,192
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	10,191
Services	-	-	-	3,520
Other Disbursements	-	-	-	2,146
Capital Outlay	-	-	-	-
Transfers Out	-	-	23,100	1,335
Total Disbursements	-	-	23,100	17,192
Receipts Over (Under) Disbursements	$ -	$ -	$ -	$ -
Cash and Equivalents, Jan 1	1	1	5	5
Cash and Equivalents, Dec 31	$ 1	$ 1	$ 5	$ 5

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Law Enforcement Restitution Fund		CARES Act Grant Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	650	2,300	-	-
Interest	-	-	-	88
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	650	2,300	-	88
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	68,015	50,000
Other Disbursements	-	-	-	-
Capital Outlay	600	-	-	-
Transfers Out	-	-	-	7,462
Total Disbursements	600	-	68,015	57,462
Receipts Over (Under) Disbursements	$ 50	$ 2,300	$ (68,015)	$ (57,374)
Cash and Equivalents, Jan 1	3,057	3,057	68,015	68,015
Cash and Equivalents, Dec 31	$ 3,107	$ 5,357	$ -	$ 10,641

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	American Rescue Plan Act Fund		Use Tax Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	380,000	484,691
Intergovernmental	1,322,277	1,322,277	-	-
Charges for Services	-	-	-	-
Interest	1,900	1,827	3,500	1,492
Other Receipts	-	-	-	-
Transfers In	-	-		-
Total Receipts	1,324,177	1,324,104	383,500	486,183
Disbursements				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	203,399	203,399	-	-
Transfers Out	-	-	247,500	247,500
Total Disbursements	203,399	203,399	247,500	247,500
Receipts Over (Under) Disbursements	$ 1,120,778	$ 1,120,705	$ 136,000	$ 238,683
Cash and Equivalents, Jan 1	-	-	582,133	582,133
Cash and Equivalents, Dec 31	$ 1,120,778	$ 1,120,705	$ 718,133	$ 820,816

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2021

	Tax Maintenance Fund	
	Budget	Actual
Receipts		
Property Taxes	$ -	$ -
Sales Taxes	-	-
Intergovernmental	-	-
Charges for Services	12,000	11,664
Interest	150	75
Other Receipts	-	-
Transfers In	-	-
Total Receipts	12,150	11,739
Disbursements		
Salaries	-	-
Employee Fringe Benefits	-	-
Materials and Supplies	1,800	1,441
Services	1,205	2,799
Other Disbursements	-	-
Capital Outlay	-	910
Transfers Out	-	-
Total Disbursements	3,005	5,150
Receipts Over (Under) Disbursements	$ 9,145	$ 6,589
Cash and Equivalents, Jan 1	23,212	23,212
Cash and Equivalents, Dec 31	$ 32,357	$ 29,801

See Notes to the Financial Statements

The County of Osage
Linn, Missouri
Statement of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2021

	Collector	County Clerk	Recorder	Health Department	Prosecuting Attorney	Sheriff	Treasurer	Total
Assets								
Cash and Equivalents	$ 7,401,185	$ 734	$ 10,283	$ 2,067	$ -	$ 7,570	$ 93,536	$ 7,515,375
Total Assets	7,401,185	734	10,283	2,067	-	7,570	93,536	7,515,375
Liabilities and Fund Balances								
Total Liabilities	7,401,185	734	10,283	2,067	-	7,570	93,536	7,515,375
	7,401,185	734	10,283	2,067	-	7,570	93,536	7,515,375
Fund Balances	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 7,401,185	$ 734	$ 10,283	$ 2,067	$ -	$ 7,570	$ 93,536	$ 7,515,375

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organized in 1841, the county of Osage was named after the Osage River. It is a third-class county, and the county seat is Linn. The County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, Circuit Clerk, County Clerk, Collector, Coroner, Treasurer, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Osage County, Missouri.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Osage County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Osage County's legal entity.

The financial statements do not include financial data for the County’s legally separate component unit, which accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, require to be reported with the financial data of the County. In accordance with accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, the Osage County Senate Bill 40 Board has issued separate reporting entity financial statements. For information on this component unit, please contact the Senate Bill 40 Board by calling (573) 897-3095 (or write to 205 E. Main St., Linn, Missouri 65051).

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Osage County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo., Osage County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Special Road and Bridge, Emergency Management, Building and Grounds, Capital Infrastructure, Conceal and Carry, Prosecuting Attorney Training, Jail Renovation, Inmate Security, and Tax Maintenance.

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year for the purposes of taxation was as follows:

	General Revenue	Special Road and Bridge
Real Estate	$ 145,388,050	$ 125,495,090
Personal Property	61,422,961	54,221,360
Railroad and Utilities	32,170,723	26,999,423
	$ 238,981,734	$ 206,715,873

The tax levy per $100 assessed valuation of tangible taxable property for the calendar year for the purpose of County taxation, was as follows:

General Revenue	$ 0.0251
Special Road and Bridge	0.2163

The County also receives sales tax collected by the State and remitted based on the County’s sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Osage County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

	Carrying Value	Bank Balances
Deposits	$ 12,396,612	$ 12,487,515
Investments	525,462	525,462
Total Deposits and Investments as of December 31, 2021	$ 12,922,074	$ 13,012,977
Total Cash and Equivalents - Governmental Funds	$ 5,406,699	
Total Cash and Equivalents - Custodial Funds	7,515,375	
	$ 12,922,074	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments (continued)

All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	Balance	% of Portfolio
Mid America Bank	Cert. of Deposit	$ 225,462	42.91%
Legends Bank	Cert. of Deposit	300,000	57.09%

Note 3 - Long-Term Debt

On January 1, 2015, the County entered into a lease purchase agreement for the purpose of refunding the previously issued Series 2009 Certificates of Participation. The project completed included installing a geothermal heating and cooling system in the County's courthouse building, renovating and improving the existing jail facilities located in the basement of the courthouse, and making various other improvements and renovations to the courthouse building. The lease purchase is for $1,587,800 with a maturity date of October 1, 2027. The lease purchase agreement calls for 26 semi-annual payments of unequal amounts, which includes interest of 3.25%.

The following is the changes in long-term debt for the year ended December 31, 2021:

	Balance at 1/1/2021	Amount Borrowed	Amount Repaid	Balance at 12/31/2021	Interest Paid During Year
Lease Purchase - Improvements	$ 927,900	$ -	$ (122,000)	$ 805,900	$ 28,915

Note 3 - Long-Term Debt (continued)

The following is the future minimum payments for all lease obligations as of December 31, 2021:

Year Ending December 31,	Principal	Interest	Total
2022	$ 121,100	$ 25,209	$ 146,309
2023	129,600	21,203	150,803
2024	132,500	16,967	149,467
2025	135,200	12,639	147,839
2026	142,600	8,185	150,785
2027	144,900	3,533	148,433
	$ 805,900	$ 87,736	$ 893,636

Note 4 - Operating Leases

On January 11, 2017, the County entered into an operating lease agreement with Caterpillar Financial for a motor grader. The lease agreement requires five annual payments of $26,350 beginning January 2017 and ending January 2022. At the end of the lease term, the County will have the option to purchase the motor grader for $175,140. The County has satisfied all required payments on this lease as of December 31, 2021.

On January 11, 2017, the County entered into an operating lease agreement with Caterpillar Financial for a motor grader. The lease agreement requires five annual payments of $26,350 beginning January 2017 and ending January 2022. At the end of the lease term, the County will have the option to purchase the motor grader for $160,755. The County has satisfied all required payments on this lease as of December 31, 2021.

On August 14, 2018, the County entered into an operating lease agreement with Caterpillar Financial for a motor grader. The lease agreement requires five annual payments of $29,015 beginning August 2018 and ending August 2023. At the end of the lease term, the County will have the option to purchase the motor grader for $160,860.

Note 5 - Interfund Transfers

Transfers between funds for the year ended December 31, 2021 are as follows:

Fund	Transfers In	Transfers Out
General Revenue	$ 739,297	$ 6,600
Special Road and Bridge	225,000	-
Assessment	6,600	-
911	41,800	77,000
Emergency Management	-	47,800
Capital Infrastructure	-	225,000
Jail Renovation	-	425,000
Rollback Reserve	25,000	-
Special Election	-	1,335
CARES Act Grant	-	7,462
Use Tax	-	247,500
	$ 1,037,697	$ 1,037,697

Note 6 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If any employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. During 2021, the County collected and remitted to CERF, employee contributions of $115,400 for the year ended.

Note 6 - County Employees' Retirement Fund (CERF)(continued)

Contributions (continued)

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of $86,110 for the year ended December 31, 2021.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo., the County contributes annually to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $3,366 for the year ended December 31, 2021.

Note 8 - Other Retirement Plans

Osage County has 457 and 401(a) plans administered by Empower Retirement which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 457 plan were $23,499, and employee contributions collected and remitted by the County for the year ended December 31, 2021 for the 401(a) plan were $14,402.

Note 9 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

Note 10 - Claims, Commitments, and Contingencies

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 10 - Claims, Commitments, and Contingencies (continued)

Compensated Absences

The County provides employees with up to 24 days of paid vacation based upon the number of years of continuous service. Vacation days do carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue eight hours of sick leave per month for a total of twelve days for the year. The County allows employees to carry forward any and all unused sick leave up to 720 hours. However, upon termination, employees do not get reimbursed for sick leave. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 11 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through September 8, 2022, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 13 - Prior Period Adjustment

Beginning fund balance has been restated to exclude certain funds that were held in a custodial capacity and include certain funds over which the County holds discretion over expenditures. This change will have no impact on operations of the County.

Note 13 - Prior Period Adjustment (continued)

Beginning fund balance, as originally stated on December 31, 2020	$	3,679,756
Prior Period Adjustment - Exclude Circuit Clerk Interest Fund		(28,203)
Prior Period Adjustment - Exclude County Clerk MDC Fund		(35)
Prior Period Adjustment - Exclude Family Court Fund		(24,495)
Prior Period Adjustment - Exclude Law Library Fund		(11,259)
Prior Period Adjustment - Include Domestic Violence Fund		1,047
Beginning fund balance, as restated on December 31, 2020	$	3,616,811

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Osage County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Osage County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Osage County, Missouri's basic financial statements, and have issued our report thereon dated September 8, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Osage County, Missouri's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Osage County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Osage County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Osage County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under

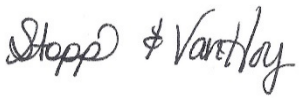
Government Auditing Standards, and which is described in the schedule of findings and questioned costs as item 2021-001.

Osage County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Osage County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Osage County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Creve Coeur, Missouri
September 8, 2022

Stopp&VanHoy
CPAs and Business Advisors

10425 Old Olive Street Road, Suite 101
Creve Coeur, MO 63141

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Osage County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Osage County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Osage County, Missouri's major federal programs for the year ended December 31, 2021. Osage County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Osage County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Osage County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Osage County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Osage County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Osage County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Osage County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Osage County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Osage County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Osage County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Osage County, Missouri's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Osage County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Osage County, Missouri's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Osage County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Stopp & VanHoy

Creve Coeur, Missouri
September 8, 2022

The County of Osage
Linn, Missouri
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed through state:				
Missouri Department of Health and Senior Services				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ERS04521081	$ 21,303	$ -
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	n/a	834	-
U.S. Department of Justice				
Passed through state:				
Missouri Department of Public Safety				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020(a) - LLEBG	9,999	-
U.S. Department of Transportation				
Highway Planning and Construction Cluster				
Passed through state:				
Missouri Department of Transportation				
Highway Planning and Construction	20.205	BRO-B076(16)	321,086	-
Total Highway Planning and Construction Cluster			321,086	-
Highway Safety Cluster				
Passed through state:				
Missouri Department of Transportation				
State and Community Highway Safety	20.600	22-PT-02-031	9,461	-
Passed through:				
University of Central Missouri - Missouri Safety Center				
National Priority Safety Programs	20.616	21-M2HVE-05-034	922	-
Total Highway Safety Cluster			10,383	-
Passed through state:				
University of Central Missouri - Missouri Safety Center				
Alcohol Open Container Requirements	20.607	21-154-AL-037	2,235	-
U.S. Department of Treasury				
Passed through state:				
Missouri State Treasurer's Office				
COVID-19 Coronavirus Relief Fund	21.019	n/a	57,462	-
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	203,399	-
U.S. Department of Health and Human Services				
Passed through state:				
Missouri Department of Health and Senior Services				
Immunization Cooperative Agreements	93.268	DH210049800	54,125	-
Passed through state:				
Missouri Department of Health and Senior Services				
Epidemiology and Laboratory Capacity of Infection Diseases (ELC)	93.323	DH210049191	123,956	-

See Notes to the Schedule of Expenditures of Federal Awards

The County of Osage
Linn, Missouri
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Passed through state:				
Missouri Department of Health and Senior Services				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	n/a	17,021	-
Passed through state:				
Missouri Department of Health and Senior Services				
Children's Health Insurance Program	93.767	n/a	33,962	-
Passed through state:				
Missouri Department of Health and Senior Services				
Maternal and Child Health Services Block Grant to the States	93.994	DH200048156	20,780	-
U.S. Department of Homeland Security				
Passed through state:				
Missouri Department of Public Safety				
Emergency Management Performance Grant	97.042	EMK-2020-EP-00004-85	20,121	-
Emergency Management Performance Grant	97.042	EMK-2021-EP-00006-086	11,180	-
Emergency Management Performance Grant	97.042	EMK-2021-EP-00005-S34	3,397	-
			34,698	-
Passed through state:				
Missouri Department of Public Safety				
Homeland Security Grant Program	97.067	EMW-2020-SS-00051-35	4,410	-
Total Expenditures of Federal Awards			$ 915,653	$ -

See Notes to the Schedule of Expenditures of Federal Awards

The County of Osage
Linn, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Assistance Listing Number or other identifying number when the Assistance Listing Number is not available.

This schedule includes all federal awards administered by Osage County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Osage County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Osage County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, whereas certain types of expenditures are not allowed or are limited to as to reimbursements.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Osage County, Missouri has elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Osage County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

The County of Osage
Linn, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2021

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified Regulatory Basis			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified that are not considered to be material weaknesses?		Yes	X	None Reported
Any noncompliance material to financial statements noted?	X	Yes		No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified not considered to be material weaknesses?	X	Yes		None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)?	X	Yes		No

Identification of Major Programs:

Assistance Listing Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

The County of Osage
Linn, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2021

Section 2 - Financial Statement Findings

2021-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Actual expenditures are not to exceed the budgeted expenditures.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures which exceeded budgeted expenditures: Special Road and Bridge, Emergency Management, Building and Grounds, Capital Infrastructure, Conceal and Carry, Prosecuting Attorney Training, Jail Renovation, Inmate Security, and Tax Maintenance.

Cause: Oversight

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts in order to prevent expenditures in excess of budget. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2022.

Section 3 - Federal Award Findings

2021-002

Federal Grantor:	U.S. Department of Agriculture
	U.S. Department of Interior
	U.S. Department of Justice
	U.S. Department of Transportation
	U.S. Department of Health and Human Services
	U.S. Department of Homeland Security
Pass-Through Grantor:	Missouri Department of Health and Senior Services
	Missouri Department of Public Safety
	Missouri Department of Transportation
	University of Central Missouri - Missouri Safety Center

Federal Assistance Listing Numbers and Program Titles:

10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
15.226	Payments in Lieu of Taxes
16.738	Edward Byrne Memorial Justice Assistance Grant Program
20.205	Highway Planning and Construction
20.600	State and Community Highway Safety
20.607	Alcohol Open Container Requirements
20.616	National Priority Safety Programs
93.268	Immunization Cooperative Agreements
93.323	Epidemiology and Laboratory Capacity of Infection Diseases (ELC)

Section 3 - Federal Award Findings (continued)

2021-002 (cont.) Federal Assistance Listing Numbers and Program Titles (continued):

93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.767	Children's Health Insurance Program
93.994	Maternal and Child Health Services Block Grant to the States
97.042	Emergency Management Performance Grant
97.067	Homeland Security Grant Program

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, assistance listing title and number, award number, name of the Federal awarding agency, name of pass-through entity, and awards paid to subrecipients.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Assistance Listing Number	As Reported On Original County SEFA	As Corrected	$ Difference
10.557	$ 20,260	$ 21,303	$ 1,043
15.226	-	834	834
16.738	-	9,999	9,999
20.205	305,552	321,086	15,534
20.600	-	9,461	9,461
20.607	-	2,235	2,235
20.616	-	922	922
93.268	-	54,125	54,125
93.323	-	123,956	123,956
93.354	-	17,021	17,021
93.767	-	33,962	33,962
93.994	146,507	20,780	(125,727)
97.042	35,453	34,698	(755)
97.067	19,483	4,410	(15,073)

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect. Additionally, several programs reported were missing the correct assistance listing title and number, name of Federal awarding agency, and name of pass-through entity.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Section 3 - Federal Award Findings

2021-002 (cont.) **Management's Response:** County officers and employees have diligently tried to maintain sufficient records so that the SEFA can be accurately completed. Title 2 *U.S. Code of Federal Regulations* Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The County is also going to consider retaining an expert/consultant to assist in completing the next SEFA. The expected completion date is December 31, 2022.

The County of Osage
Linn, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the year ended December 31, 2021

In accordance with *Government Auditing Standards,* this section reports the auditor's follow-up on action taken by Osage County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

Prior Year Federal Award Findings

2020-001 **U.S. Department of Treasury**
Coronavirus Relief Fund (Federal Assistance Listing Number - 21.019)
Period of Performance

Statement of Condition: The purpose of the Coronavirus Relief Fund (the Fund) is to provide direct payments to state, territorial, tribal, and certain local governments to cover necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease (COVID-19). The Treasury Department issued a federal register with additional guidance on the requirements and allowable costs of the Fund.

Criteria: In accordance with the federal register noted above, the period of performance of the grant ends on December 31, 2021. The guidance notes it is necessary that the performance or delivery of a good or a service take place during the covered period (the period of performance).

Effect of Condition: We identified costs charged to the grant for which the performance of a service will not take place until after the covered period (the period of performance).

Cause of Condition: The County originally had a different interpretation of the guidance.

Questioned Costs: We identified $25,091 of costs charged to the grant for which the performance of a service will not take place until after the covered period (the period of performance).

Recommendation: We recommend the County review the federal register noted above to ensure future costs charged to the grant meet the requirements and allowable costs of the Fund.

Management's Response: The County originally had a different interpretation of the guidance, but subsequently agreed with the auditors' interpretation.

Status: Management has implemented proper controls to ensure compliance with period of performance compliance requirements, therefore, this finding will not be repeated in the current year.

OSAGE COUNTY CLERK

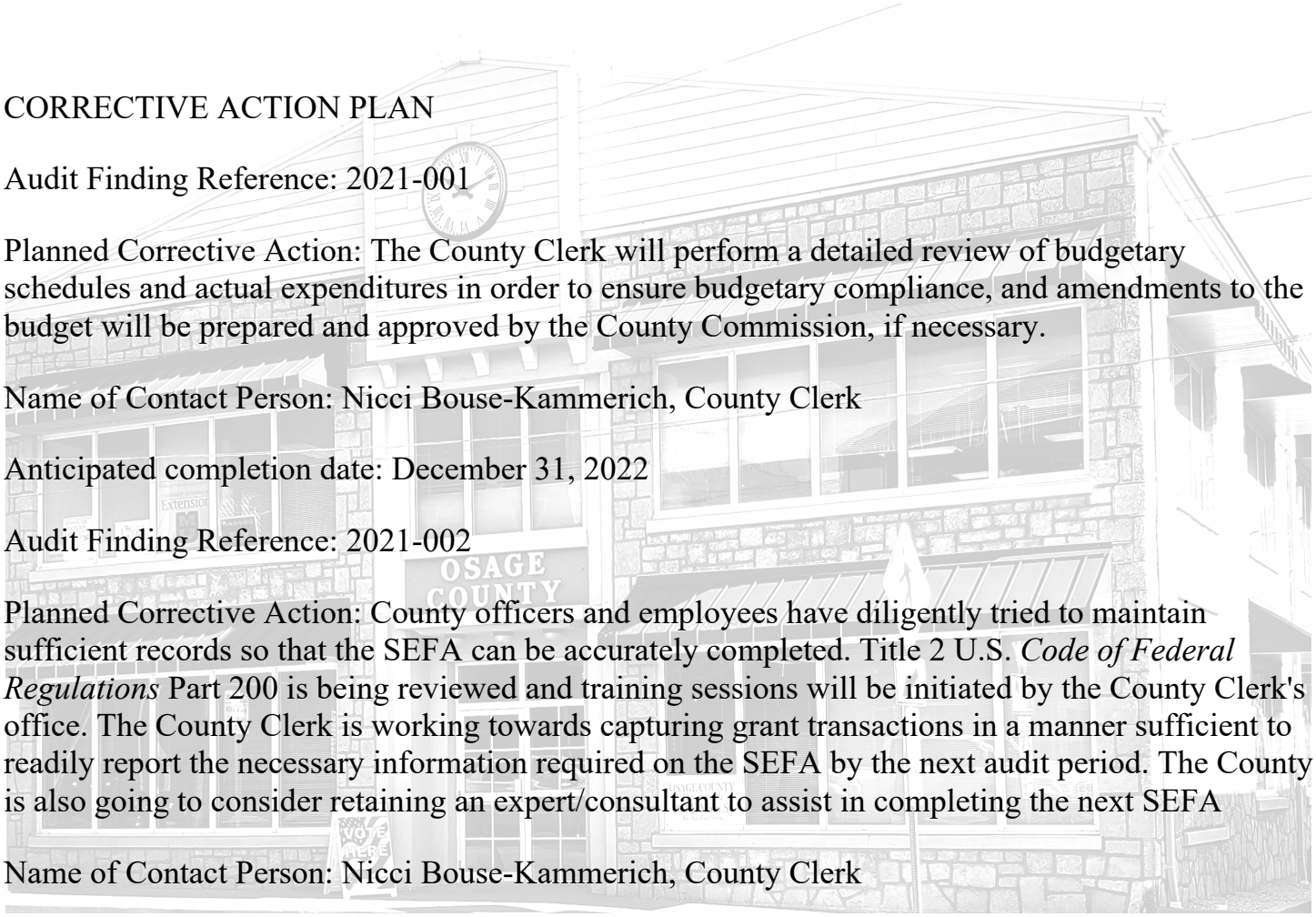
NICCI KAMMERICH
OSAGE COUNTY CLERK

VALERIE PRATER
ACCOUNTING CLERK

205 East Main Street
PO BOX 826
Linn, MO 65051
www.osagecountygov.com

HEATHER GYORKOS
ACCOUNTING CLERK

BROOKE DUDENHOEFFER
FRONT DESK/VOTER REGISTRATION CLERK



CORRECTIVE ACTION PLAN

Audit Finding Reference: 2021-001

Planned Corrective Action: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary.

Name of Contact Person: Nicci Bouse-Kammerich, County Clerk

Anticipated completion date: December 31, 2022

Audit Finding Reference: 2021-002

Planned Corrective Action: County officers and employees have diligently tried to maintain sufficient records so that the SEFA can be accurately completed. Title 2 U.S. *Code of Federal Regulations* Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The County is also going to consider retaining an expert/consultant to assist in completing the next SEFA

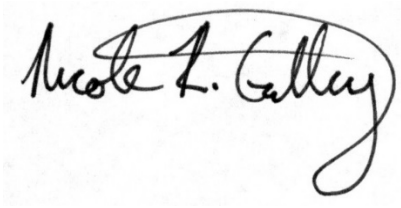
Name of Contact Person: Nicci Bouse-Kammerich, County Clerk

Anticipated completion date: December 31, 2022

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Iron County, Missouri

The Office of the State Auditor contracted for an audit of Iron County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

November 2022
Report No. 2022-101

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Iron County

2021-001	The Sheriff's office prepare accurate and timely bank reconciliations for all accounts.
2021-002	The Collector's office prepare accurate and timely bank reconciliations for all accounts.
2021-003	Procedures should be implemented requiring management to include all funds of the county in the audited financial statements.

THE COUNTY OF IRON
IRONTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

THE COUNTY OF IRON
IRONTON, MISSOURI
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Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Iron, Missouri

Adverse and Unmodified Opinions

We have audited the financial statements of the County of Iron ("County"), Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances - Governmental Funds - Regulatory Basis and the Statements of Assets and Liabilities Arising From Cash Transactions - Fiduciary Funds-Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash Balances - Budget and Actual - Governmental Funds - Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of the presented funds of the County as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021, or changes in net position and cash flows thereof for the year then ended.

Adverse Opinion on SB 40 Fund

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the Statement of Receipts, Disbursements and Changes in Cash Balances as of December 31, 2021 of the SB 40 Fund in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note I.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We

are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and adverse audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Matter Giving Rise to Adverse Opinion on SB40 Fund

Management has elected to exclude the financial statements of the SB 40 Fund due to records not available from the SB40 at time of report, which, if included would be reported separately in the Statement of Receipts, Disbursements and Changes in Cash Balances. Accounting principles generally accepted in the United States of America, as applied to the County's regulatory basis of accounting, require all funds to be included and reported on. The amount by which this departure would affect receipts, disbursements and cash balances of the County because of the omitted fund has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Iron's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by *Title 2* U.S. Code of Federal Regulations *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note I.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022, on our consideration of the County of Iron's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Iron's internal control over financial reporting and compliance.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 22, 2022

FINANCIAL STATEMENTS

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

FUND	CASH JANUARY 1, 2021	RECEIPTS 2021	DISBURSEMENTS 2021	CASH DECEMBER 31, 2021
General Revenue Fund	$ 924,761.03	$ 3,234,917.84	$ 2,363,671.79	$ 1,796,007.08
Special Road and Bridge Fund	237,460.99	1,130,340.22	1,222,930.63	144,870.58
Assessment Fund	40,240.68	266,732.87	219,435.38	87,538.17
Law Enforcement Training Fund	83.39	745.15	234.79	593.75
Prosecuting Attorney Training Fund	486.93	909.23	530.72	865.44
Marriage Fund	664.98	368.22	950.00	83.20
Sheriff's Revolving Fund	2,668.42	4,983.03	5,486.38	2,165.07
Record Preservation Fund	12,399.13	4,050.59	14,025.95	2,423.77
Sheriff's Civil Fund	2,469.13	2,957.64	2,000.00	3,426.77
Prosecuting Attorney Admin Handling Cost Fund	9,444.36	4,302.05	3,751.18	9,995.23
Recorder's Technical Fund	6,475.76	2,450.71	575.55	8,350.92
Election Services Fund	9,143.95	4,210.19	3,198.29	10,155.85
Prisoner Security Fund	2,853.84	11,494.85	9,035.33	5,313.36
Prosecuting Attorney Delinquent Fund	729.24	3.13	-	732.37
Law Enforcement Restitution Fund	36,737.51	39,168.17	36,399.97	39,505.71
Coronavirus Relief Fund	278,188.39	157.42	278,345.81	-
Special Election Fund	4,639.00	14,124.87	13,606.42	5,157.45
Tax Maintenance Fund	11,029.76	15,265.77	13,153.06	13,142.47
American Rescue Plan Act Fund	-	985,810.97	365,998.33	619,812.64
	$ 1,580,476.49	$ 5,722,992.92	$ 4,553,329.58	$ 2,750,139.83

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	GENERAL REVENUE FUND	
	2021	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 559,000.00	$ 637,302.62
Sales Taxes	1,010,000.00	1,766,385.14
Intergovernmental	487,550.00	462,622.41
Charges for Services	244,000.00	338,238.27
Interest	5,000.00	13,091.83
Other	8,400.00	17,277.57
Transfers In	-	-
TOTAL RECEIPTS	2,313,950.00	3,234,917.84
DISBURSEMENTS		
County Commission	126,732.00	126,283.20
County Clerk	99,452.00	93,602.19
Elections	9,200.00	9,197.15
Buildings and Grounds	468,900.00	444,790.59
Employee Fringe Benefits	305,000.00	262,506.50
County Treasurer	49,152.00	47,414.63
Collector	89,316.00	87,956.18
Recorder of Deeds	57,652.00	56,440.14
Circuit Clerk	8,650.00	4,214.69
Court Administration	13,585.00	7,985.89
Public Administrator	53,402.00	50,703.33
Sheriff	430,774.00	424,805.97
Jail	263,200.00	257,956.11
Prosecuting Attorney	280,007.00	272,774.40
Juvenile Officer	42,350.00	42,350.00
Coroner	40,959.00	37,979.78
Other	156,560.00	121,311.04
Transfers Out	22,400.00	12,400.00
Emergency Fund	30,000.00	3,000.00
TOTAL DISBURSEMENTS	2,547,291.00	2,363,671.79
RECEIPTS OVER (UNDER) DISBURSEMENTS	(233,341.00)	871,246.05
CASH BALANCES, JANUARY 1	924,761.03	924,761.03
CASH BALANCES, DECEMBER 31	$ 691,420.03	$ 1,796,007.08

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SPECIAL ROAD AND BRIDGE FUND	
	2021	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 536,500.00	$ 573,615.05
Intergovernmental	472,600.00	500,192.61
Charges for Services	-	-
Interest	1,500.00	7,136.81
Other	49,435.00	49,395.75
Transfers In	-	-
TOTAL RECEIPTS	1,060,035.00	1,130,340.22
DISBURSEMENTS		
Salaries	435,800.00	428,133.18
Employee Fringe Benefits	180,500.00	176,803.56
Materials and Supplies	119,500.00	95,490.18
Insurance	47,000.00	46,837.40
Road & Bridge Materials	170,000.00	208,619.99
Equipment Repairs	75,300.00	61,143.31
Equipment Rental	-	-
Equipment Purchases	100,500.00	102,033.98
Construction	34,935.00	36,450.93
Other	72,970.00	67,418.10
Transfers Out	-	-
TOTAL DISBURSEMENTS	1,236,505.00	1,222,930.63
RECEIPTS OVER (UNDER) DISBURSEMENTS	(176,470.00)	(92,590.41)
CASH BALANCES, JANUARY 1	237,460.99	237,460.99
CASH BALANCES, DECEMBER 31	$ 60,990.99	$ 144,870.58

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	ASSESSMENT FUND		LAW ENFORCEMENT TRAINING FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 206,000.00	$ 250,918.16	$ -	$ -
Charges for Services	-	3,004.31	-	743.00
Interest	-	410.40	10.00	2.15
Other	6,300.00	-	600.00	-
Transfers In	22,400.00	12,400.00	-	-
TOTAL RECEIPTS	234,700.00	266,732.87	610.00	745.15
DISBURSEMENTS				
Salaries	154,463.00	135,594.09	-	-
Employee Fringe Benefits	49,600.00	39,368.26	-	-
Office Supplies	5,300.00	7,607.99	-	-
Equipment	2,550.00	3,124.49	-	-
Mileage and Gasoline	5,000.00	144.93	-	-
Training	4,500.00	2,555.56	-	-
Computer	17,750.00	13,220.26	-	-
Attorney & Consultants	17,500.00	7,276.25	-	-
Postage	4,500.00	4,500.00	-	-
Insurance	6,000.00	1,679.00	-	-
Telephone	2,000.00	1,579.40	-	-
Publications	300.00	312.51	-	-
Printing Books & Lists	600.00	-	-	-
Appraisal Guide	1,000.00	1,025.00	-	-
GIS System	2,100.00	96.42	-	-
Other	300.00	1,351.22	675.00	234.79
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	273,463.00	219,435.38	675.00	234.79
RECEIPTS OVER (UNDER) DISBURSEMENTS	(38,763.00)	47,297.49	(65.00)	510.36
CASH BALANCES, JANUARY 1	40,240.68	40,240.68	83.39	83.39
CASH BALANCES, DECEMBER 31	$ 1,477.68	$ 87,538.17	$ 18.39	$ 593.75

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	PROSECUTING ATTORNEY TRAINING FUND		MARRIAGE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	906.70	-	-
Interest	-	2.53	-	3.22
Other	850.00	-	300.00	365.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	850.00	909.23	300.00	368.22
DISBURSEMENTS				
Marriage License	-	-	950.00	950.00
Other	850.00	530.72	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	850.00	530.72	950.00	950.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	378.51	(650.00)	(581.78)
CASH BALANCES, JANUARY 1	486.93	486.93	664.98	664.98
CASH BALANCES, DECEMBER 31	$ 486.93	$ 865.44	$ 14.98	$ 83.20

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SHERIFF'S REVOLVING FUND		RECORD PRESERVATION FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	4,970.00	-	4,014.00
Interest	100.00	13.03	-	36.59
Other	7,000.00	-	2,700.00	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	7,100.00	4,983.03	2,700.00	4,050.59
DISBURSEMENTS				
Equipment	7,000.00	5,486.38	-	-
Training	-	-	-	-
Microfilm & Storage	-	-	14,026.00	14,025.95
Other	-	-	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	7,000.00	5,486.38	14,026.00	14,025.95
RECEIPTS OVER (UNDER) DISBURSEMENTS	100.00	(503.35)	(11,326.00)	(9,975.36)
CASH BALANCES, JANUARY 1	2,668.42	2,668.42	12,399.13	12,399.13
CASH BALANCES, DECEMBER 31	$ 2,768.42	$ 2,165.07	$ 1,073.13	$ 2,423.77

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SHERIFF'S CIVIL FUND		PROSECUTING ATTORNEY ADMIN HANDLING COST FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ 2,945.83	$ -	$ 4,262.91
Interest	100.00	11.81	100.00	39.14
Other	13,000.00	-	5,900.00	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	13,100.00	2,957.64	6,000.00	4,302.05
DISBURSEMENTS				
Services and Other	8,500.00	2,000.00	-	-
Expenses	-	-	5,000.00	3,631.18
Mops Fees	-	-	-	120.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	8,500.00	2,000.00	5,000.00	3,751.18
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,600.00	957.64	1,000.00	550.87
CASH BALANCES, JANUARY 1	2,469.13	2,469.13	9,444.36	9,444.36
CASH BALANCES, DECEMBER 31	$ 7,069.13	$ 3,426.77	$ 10,444.36	$ 9,995.23

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	RECORDER'S TECHNICAL FUND		ELECTION SERVICES FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	-	2,218.75	-	-
Interest	$ -	$ 231.96	$ -	$ 41.34
Other	1,700.00	-	5,454.00	4,168.85
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,700.00	2,450.71	5,454.00	4,210.19
DISBURSEMENTS				
Office Expenses	-	-	10,000.00	3,198.29
Recorder's Technical Fees	6,500.00	575.55	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	6,500.00	575.55	10,000.00	3,198.29
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,800.00)	1,875.16	(4,546.00)	1,011.90
CASH BALANCES, JANUARY 1	6,475.76	6,475.76	9,143.95	9,143.95
CASH BALANCES, DECEMBER 31	$ 1,675.76	$ 8,350.92	$ 4,597.95	$ 10,155.85

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	PRISONER SECURITY FUND		PROSECUTING ATTORNEY DELINQUENT FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ 11,470.96	$ -	$ -
Interest	100.00	23.89	-	3.13
Other	10,500.00	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	10,600.00	11,494.85	-	3.13
DISBURSEMENTS				
Prisoner Security	10,000.00	9,035.33	-	-
Sheriff Expenses	-	-	-	-
Other	-	-	-	-
TOTAL DISBURSEMENTS	10,000.00	9,035.33	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	600.00	2,459.52	-	3.13
CASH BALANCES, JANUARY 1	2,853.84	2,853.84	729.24	729.24
CASH BALANCES, DECEMBER 31	$ 3,453.84	$ 5,313.36	$ 729.24	$ 732.37

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	LAW ENFORCEMENT RESTITUTION FUND		CORONAVIRUS RELIEF FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ 39,019.00	$ -	$ -
Interest	-	149.17	-	-
Other	15,000.00	-	-	157.42
Transfers In	-	-	-	-
TOTAL RECEIPTS	15,000.00	39,168.17	-	157.42
DISBURSEMENTS				
Law Enforcement Expenses	15,000.00	36,399.97	-	-
Coronavirus Relief Funds	-	-	-	278,345.81
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	15,000.00	36,399.97	-	278,345.81
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	2,768.20	-	(278,188.39)
CASH BALANCES, JANUARY 1	36,737.51	36,737.51	278,188.39	278,188.39
CASH BALANCES, DECEMBER 31	$ 36,737.51	$ 39,505.71	$ 278,188.39	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SPECIAL ELECTION FUND		TAX MAINTENANCE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ 14,104.01	$ -	$ -
Charges for Services	-	-	-	15,265.77
Interest	-	20.86	-	-
Other	26,000.00	-	28,000.00	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	26,000.00	14,124.87	28,000.00	15,265.77
DISBURSEMENTS				
Other	25,780.00	2,863.98	28,000.00	13,153.06
Office Expenses	-	143.49	-	-
Election Expense	-	10,358.95	-	-
Poll Rent	-	240.00	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	25,780.00	13,606.42	28,000.00	13,153.06
RECEIPTS OVER (UNDER) DISBURSEMENTS	220.00	518.45	-	2,112.71
CASH BALANCES, JANUARY 1	4,639.00	4,639.00	11,029.76	11,029.76
CASH BALANCES, DECEMBER 31	$ 4,859.00	$ 5,157.45	$ 11,029.76	$ 13,142.47

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	AMERICAN RESCUE PLAN ACT FUND	
	2021	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ -	$ -
Intergovernmental	-	985,810.97
Interest	-	-
Other	-	-
Transfers In	-	-
TOTAL RECEIPTS	-	985,810.97
DISBURSEMENTS		
Construction/Repairs	-	365,998.33
Other	-	-
Transfers Out	-	-
TOTAL DISBURSEMENTS	-	365,998.33
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	619,812.64
CASH BALANCES, JANUARY 1	-	-
CASH BALANCES, DECEMBER 31	$ -	$ 619,812.64

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF IRON
IRONTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2021

	COLLECTOR ACCOUNTS	RECORDER OF DEEDS	SHERIFF ACCOUNTS	LAW LIBRARY	COURTHOUSE PRESERVATION
ASSETS					
Cash and Cash Equivalents	$ 7,741,511.99	$ 7,280.41	$ 3,457.62	$ 20,358.72	$ 2,005.12
TOTAL ASSETS	7,741,511.99	7,280.41	3,457.62	20,358.72	2,005.12
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	7,741,511.99	7,280.41	3,457.62	20,358.72	2,005.12
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 7,741,511.99	$ 7,280.41	$ 3,457.62	$ 20,358.72	$ 2,005.12

	STATE SCHOOL REVOLVING FUND	CEMETERY FUND	SURPLUS TAX FUND	GRAND TOTAL CUSTODIAL FUNDS
ASSETS				
Cash and Cash Equivalents	$ 4.34	$ 2,045.37	$ 23,210.43	$ 7,799,874.00
TOTAL ASSETS	4.34	2,045.37	23,210.43	7,799,874.00
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	4.34	2,045.37	23,210.43	7,799,874.00
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 4.34	$ 2,045.37	$ 23,210.43	$ 7,799,874.00

The accompanying notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Iron, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1857 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Sheriff, Assessor, Coroner, Circuit Clerk, Recorder of Deeds, Public Administrator, and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statement referred to above include only the County of Iron, Missouri, which consist of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. For the year ended December 31, 2021, the financial statements omit the Statements of Receipts and Disbursements and Budgetary Comparison Information for the SB 40 fund.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances– Governmental Funds, a Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Custodial funds are accounted for and reported similarly to the governmental funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

   Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

   State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2021, for purposes of taxation, was:

	2021
Real Estate	$ 139,494,670
Personal Property	48,422,800
Railroad and Utilities	42,562,968
	$ 230,480,438

During 2021, the County Commission approved a $0.6137 tax levy per $100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2021
General Revenue Fund	$ 0.2393
Special Road and Bridge Fund	0.2811
Senate Bill 40 Fund	0.0933
	$ 0.6137

F. Cash and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting. Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. CASH AND CASH EQUIVALENTS

The County maintains a cash investment pool that is available for all funds. Each fund type's portion of this pool is displayed as "Cash and Cash Equivalents" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash is separately held by several of the County's funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the carrying amounts of the County's deposits were $2,750,139.83, and the bank balances were $10,206,667.58. The total bank balances as of December 31, 2021, were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and cash equivalents shown above are included in the financial statements at December 31, 2021, as follows:

Statements of Receipts, Disbursements and Changes in Cash Balances	
Deposits and cash equivalents	$ 2,750,139.83
Total Governmental Funds	2,750,139.83
Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds:	
Deposits	7,799,874.00
Total Custodial Funds	7,799,874.00
Total Deposits and Investments as of December 31, 2021	$ 10,550,013.83

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021.

II. CASH AND CASH EQUIVALENTS (concluded)

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the year ended December 31, 2021.

III. LONG-TERM DEBT

On June 21, 2019, the County entered into a lease purchase agreement with First State Community Bank for an F-150 Truck for $99,480. The lease requires five annual payments of $22,224.45 and matures on June 1, 2024. The lease carries an interest rate of 3.75%.

On September 26, 2019, the County entered into a lease purchase agreement with Southern Bank for motor graders for $304,500. The lease requires six annual payments of $58,112.38 and matures on November 1, 2025. This lease carries an interest rate of 3.90%.

The following is a summary of changes in long-term debt for the year ended December 31, 2021:

	Balance at December 31, 2020	Amount Borrowed	Amount Repaid	Balance at December 31, 2021	Interest Paid During Year
F-150 Truck	$ 81,048.22	$ -	$ 39,753.14	$ 41,295.08	$ 2,055.59
Motor Graders	211,439.96	-	49,866.22	161,573.74	8,246.16
Totals	$ 292,488.18	$ -	$ 89,619.36	$ 202,868.82	$ 10,301.75

III. LONG-TERM DEBT (concluded)

The future payments for the Lease Purchase Agreements as of December 31, 2021, are as follows:

Year Ending December 31,	Interest	Principal	Total
2022	$ 1,570.07	$ 13,255.17	$ 14,825.24
2023	7,367.48	65,570.14	72,937.62
2024	4,825.22	68,112.40	72,937.62
2025	2,181.31	55,931.11	58,112.42
	$ 15,944.08	$ 202,868.82	$ 218,812.90

On July 26, 2016, the Recorder's office entered into an operating lease agreement with RiteGroup for copiers. The lease requires a monthly payment of $149 and has a term of 63 months which expired in 2021. Payments on this lease totaled $1,490 during 2021.

IV. INTERFUND TRANSFERS

The following transfers were made during the year ended December 31, 2021.

	2021	
	Transfers In	**Transfers Out**
General Revenue Fund	$ -	$ 12,400.00
Assessment Fund	12,400.00	-
	$ 12,400.00	**$ 12,400.00**

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS)

Plan Description

The Iron County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Iron County participates in the Missouri Local Government Employees' Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2021 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	5 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered By Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

	General	Police
Inactive employees or beneficiaries currently receiving benefits	24	8
Inactive employees entitled to but not yet receiving benefits	7	8
Active employees	33	2
	64	18

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) (continued)

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 0.3% (General) and 2.1% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

Actuarial Assumptions

The total pension liability in the February 28, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2021 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leverage	-25.00%	-0.29%

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) (continued)

Changes in the Net Pension Liability

Schedule of Changes in Net Pension Liability and Related Ratios

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	$ 119,604	$ 25,410
2 Interest on Total Pension Liability	323,800	57,902
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	(138,628)	(119,968)
5 Changes of Assumptions	(119,552)	(16,330)
6 Benefit payments, including refunds of employee contributions	(217,378)	(115,360)
7 Net change in total pension liability	(32,154)	(168,346)
8 Total pension liability - beginning	4,514,244	842,835
9 Total pension liability - ending	$ 4,482,090	$ 674,489
B. Plan Fiduciary Net Position		
1 Contributions - employer	$ 3,720	$ 4,809
2 Contributions - employee	49,605	6,937
3 Net investment income	1,570,680	285,759
4 Benefit payments, including refunds of employee contributions	(217,378)	(115,360)
5 Pension plan administrative expense	(6,678)	(1,848)
6 Other (net transfer)	(81,671)	(3,141)
7 Net change in plan fiduciary net position	1,318,278	177,156
8 Plan fiduciary net position - beginning	5,825,412	1,035,580
9 Plan fiduciary net position - ending	$ 7,143,690	$ 1,212,736
C. Net Pension Liability / (Asset)	$ (2,661,600)	$ (538,247)
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	159.38%	179.80%
E. Covered-Employee Payroll	$ 1,155,096	$ 71,245
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-230.42%	755.49%

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) (continued)

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
General Division:			
Total Pension Liability (TPL)	$ 5,033,180	$ 4,482,090	$ 4,018,162
Plan Fiduciary Net Position	7,143,690	7,143,690	7,143,690
Net Pension Liability / (Asset) (NPL)	$ (2,110,510)	$ (2,661,600)	$ (3,125,528)
Police Division:			
Total Pension Liability (TPL)	$ 763,515	$ 674,489	$ 602,267
Plan Fiduciary Net Position	1,212,736	1,212,736	1,212,736
Net Pension Liability / (Asset) (NPL)	$ (449,221)	$ (538,247)	$ (610,469)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the employer recognized pension expense of $(221,578) for the General and $(65,551) for Police. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 120,893	$ (114,745)	$ 5,577	$ (100,206)
Changes in assumptions	-	(95,684)	-	(12,703)
Net difference between projected and actual earnings on pension plan investments	-	(766,115)	-	(141,191)
Employer contributions subsequent to the measurement date	-	-	-	-
Total	$ 120,893	$ (976,544)	$ 5,577	$ (254,100)

V. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) (concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending December 31, 2021.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2022	$ (222,534)	$ (68,524)
2023	(164,903)	(60,599)
2024	(184,743)	(61,283)
2025	(283,011)	(58,117)
2026	(460)	-
Thereafter	-	-
Total	$ (855,651)	$ (248,523)

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee or retiree participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government.

CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system. The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the county) are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the year ended December 31, 2021, was $51,552.28.

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had one participant in COBRA with approximate premium payments of $16,827.71 as of December 31, 2021.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed $11,628 for the year ended December 31, 2021.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

Various suits and claims against the County are presently pending. It is management's opinion that any liability resulting from pending suits in excess of insurance coverage will not have a material effect on the basic financial statements of the County at December 31, 2021.

B. Compensated Absences

The County provides regular full-time employees with vacation time after they have completed their introductory period. Full-time employees are entitled to one week of vacation. After two years and through the fifth year, each full-time employee shall have two weeks of vacation and three weeks for six through ten years and four weeks from the eleventh year on. Employees may accrue vacation leave to a maximum of 30 days. An employee terminating employment with the County shall be reimbursed for any unused accumulated vacation leave. Regular full-time employees shall earn one and one-quarter days of sick leave for each complete calendar month of employment and be allowed to accumulate up to 60 days. Sick leave is not paid out upon termination of employment with Iron County.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in refunding of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.70 RSMo. 1986). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees.

Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XI. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

SCHEDULE OF STATE FINDINGS

Actual expenditures exceed budget expenditures in the Law Enforcement Restitution Fund in the amount of $21,399.97.

There was no budget prepared for the Prosecuting Attorney Delinquent Fund, American Rescue Plan Act Fund and Coronavirus Relief Fund.

FEDERAL COMPLIANCE SECTION

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
The County of Iron, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Iron ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances - Governmental Funds - Regulatory Basis and the Statements of Assets and Liabilities Arising From Cash Transactions - Fiduciary Funds - Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash Balances - Budget and Actual - Governmental Funds - Regulatory Basis as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 22, 2022.

In our report, because the County prepared its financial statements using financial reporting provisions prescribed or permitted by Missouri law, our opinion stated that the financial statements were not presented fairly in conformity with accounting principles generally accepted in the United States of America. However, the presented financial statements were found to be fairly stated in accordance with the financial reporting provisions prescribed or permitted by Missouri law, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. In addition, in our report, because management has elected to exclude the financial statements of the SB40 Fund, our opinion is that the financial statements, do not present fairly the Statement of Receipts Disbursements and Changes in Cash Balances of the SB40 Fund in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis, A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2021-003 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 and 2021-002 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001, 2021-002 and 2021-003.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 22, 2022

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission
The County of Iron, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Iron's ("County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 22, 2022

The County of Iron
Ironton, Missouri
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH STATE OFFICE OF ADMINISTRATION				
School and Roads - Grants to State	10.665	N/A	$ 107,121.19	$ 168,033.24
Total U.S. Department of Agriculture			107,121.19	168,033.24
U.S. DEPARTMENT OF INTERIOR				
DIRECT PROGRAM				
Payments in Lieu of Taxes	15.226	N/A	-	192,078.00
PASSED THROUGH STATE OFFICE OF ADMINISTRATION:				
National Forest Acquired Lands	15.438	N/A	73,336.30	97,781.73
Total U.S. Department of Interior			73,336.30	289,859.73
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:				
Highway Planning and Construction	20.205	BRO-B047(015)	-	31,934.05
PASSED THROUGH UNIVERSITY OF CENTRAL MISSOURI:				
Enforcement - St. Patrick's DWI	20.607	SAF142-0157	-	2,698.74
HIGHWAY SAFETY CLUSTER:				
Enforcement - Youth Seat Belt	20.616	SAF143-0157	-	296.96
Total U.S. Department of Transportation			-	34,929.75
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH STATE TREASURER'S OFFICE:				
COVID-19: Coronavirus Relief Fund	21.019	N/A	-	278,345.81
COVID-19: American Rescue Plan Funds	21.027	N/A	-	365,998.33
Total U.S. Department of Treasury			-	644,344.14
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES:				
Child Support Enforcement	93.563	43600179600	-	32,980.00
Total U.S. Department of Health and Human Services			-	32,980.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 180,457.49**	**$ 1,170,146.86**

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Iron under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Iron, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Iron.

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3-INDIRECT COST RATE

The County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

During the year ended December 31, 2021, the County provided $107,121.19 in federal awards to sub-recipients for the Schools and Roads – Grants to States under Federal Assistance Listing Number 10.665 and $73,336.30 in federal awards to sub-recipients for the National Forest Acquired Lands under Federal Assistance Listing Number 15.438.

NOTE 5 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (Unaudited)

The County did not receive any donated personal protective equipment during the year ended December 31, 2021.

THE COUNTY OF IRON
IRONTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Qualified and adverse - Regulatory Basis

2. Internal control over financial reporting:

   a. Material weakness(es) identified? X Yes ___ No

   b. Significant deficiency(ies) identified? X Yes ___ None Reported

3. Noncompliance material to financial statements noted? X Yes ___ No

B. Federal Awards

1. Internal control over major federal programs:

   a. Material weakness(es) identified? ___ Yes X No

   b. Significant deficiency(ies) identified? ___ Yes X None Reported

2. Type of auditor's report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? ___ Yes X No

4. Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
21.019	COVID-19: Coronavirus Relief Fund
21.027	COVID-19: American Rescue Plan Funds

5. Dollar threshold used to distinguish between type A and type B programs: $ 750,000

6. Auditee qualified as low-risk auditee? ___ Yes X No

II. FINANCIAL STATEMENT FINDINGS

2021-001

Criteria: A bank reconciliation is used to compare records to those of the bank to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation.

Condition: During our audit, we were informed that the Sheriff's office has not prepared bank reconciliations for the audit period. According to the Sheriff's office, the previous administration did not have records of reconciliations performed for all accounts as of December 31, 2021.

Cause: Lack of oversight by management.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements to be improperly reported.

Recommendation: We recommend that the Sheriff's office prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials: This has been discussed with the Sheriff's office. A new administrator has been hired in the Sheriff's office and has begun doing bank reconciliations monthly as well as keeping accurate records of those reconciliations. The Sheriff's office phone number is (573) 546-7051.

2021-002

Criteria: A bank reconciliation is used to compare records to those of the bank to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation.

Condition: During our audit, we were informed that the Collector's office has not prepared bank reconciliations for the audit period. According to the Collector's office, the previous administration did not have records of reconciliations performed for all accounts as of December 31, 2021.

Cause: Lack of oversight by management.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements to be improperly reported.

Recommendation: We recommend that the Collector's office prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials: This has been discussed with the Collector's office. The Collector has begun doing bank reconciliations monthly as well as keeping accurate records of those reconciliations starting in March of 2022. The Collector's office phone number is (573) 546-2911.

II. FINANCIAL STATEMENT FINDINGS (concluded)

2021-003 Criteria: Accounting principles generally accepted in the United States of America, as applied to the County's regulatory basis of accounting, require all funds to be included and reported on in its audited financial statements.

Condition: Management has elected to exclude the financial statements of the SB 40 Fund, which, if included would be reported separately in the Statement of Receipts and Disbursements and Changes in Cash Balances and the Budget and Actual statements.

Cause: There are no procedures in place that require management to include all funds of the County in the audited financial statements.

Effect: Because of the failure to require inclusion of all funds in the financial statements, the County does not comply with accounting principles generally accepted in the United States of America, as applied to the County's regulatory basis of accounting.

Recommendation: Procedures should be implemented requiring management to include all funds of the County in the audited financial statements.

Views of Responsible Officials: Management has discussed with the SB40 Board and the SB40 Board has hired an outside accounting firm to provide accurate and complete records going forward.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award Findings and Questioned Costs for the year ended December 31, 2021.

THE COUNTY OF IRON
IRONTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

I. FINANCIAL STATEMENT FINDINGS – PRIOR YEAR

2020-001 Criteria: A bank reconciliation is used to compare records to those of the bank to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation.

Condition: During our audit, we were informed that the Sheriff's office has not prepared bank reconciliations for the audit period. According to the Sheriff's office, the previous administration did not have records of reconciliations performed for all accounts as of December 31, 2020.

Cause: During the year, the County Sheriff's office turned over to a new Sheriff.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements to be improperly reported.

Recommendation: We recommend that the Sheriff's office prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials: The Sheriff's office has begun reconciling all bank accounts on a monthly basis as well as keeping accurate records of those reconciliations. The Sheriff's office phone number is (573) 546-7051.

Status: This finding is repeated in the current year as 2021-001.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS – PRIOR YEAR

There were no federal award findings or questioned costs noted for the year ended December 31, 2020.

County of Iron, Missouri

Iron County Courthouse
250 S Main St.
Ironton, Missouri 63650

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED 12/31/2021

Finding: 2020-001
Status: This finding has been repeated as 2021-001 finding and has been corrected as of the audit report date.

County of Iron, Missouri

Iron County Courthouse
250 S. Main St.
Ironton, Missouri 63650

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
12/31/2021

FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2021-001	This has been resolved as of the audit report date. The Sheriff's office has begun reconciling all bank accounts on a monthly basis as well as keeping accurate records of those reconcilations and working with the Treasurer's office. The Sheriff's office phone number is 573-546-7051.	Resolved	County Sheriff-Jeff Burkett
2021-002	This has been resolved as of the audit report date. The County Collector (Crystal Skaggs), has begun reconciling all bank accounts on a monthly basis as well as keeping accurate records of those reconcilations. The Collector's office phone number is 573-546-2911.	Resolved	Crystal Skaggs, Collector
2021-003	The SB40 board has hired an outside accounting firm to help them get their financials records in order. The County Clerk has also spoken with the outside accounting firm so this will not happen again. The SB40 Treasurer's phone number is 816-682-2060.	12/31/2022	Marsha Womble, County Clerk and Rae Zumwalt, SB40 Treasurer

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

September 22, 2022

To the Board of Commissioners
Iron County

In planning and performing our audit of the regulatory based financial statements of the County of Iron (County) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency that we consider to be a material weakness and certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider 2021-003 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies

Our comments concerning internal control and other significant matters are presented as follows:

I. Deficiencies Considered to be Significant and Material
II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT AND MATERIAL

2021-001 Criteria: A bank reconciliation is used to compare records to those of the bank to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation.

Condition: During our audit, we were informed that the Sheriff's office has not prepared bank reconciliations for the audit period. According to the Sheriff's office, the previous administration did not have records of reconciliations performed for all accounts as of December 31, 2021.

Cause: Lack of oversight by management.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements to be improperly reported.

Recommendation: We recommend that the Sheriff's office prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials: This has been discussed with the Sheriff's office. A new administrator has been hired in the Sheriff's office and has begun doing bank reconciliations monthly as well as keeping accurate records of those reconciliations. The Sheriff's office phone number is (573) 546-7051.

2021-002 Criteria: A bank reconciliation is used to compare records to those of the bank to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation.

Condition: During our audit, we were informed that the Collector's office has not prepared bank reconciliations for the audit period. According to the Collector's office, the previous administration did not have records of reconciliations performed for all accounts as of December 31, 2021.

Cause: Lack of oversight by management.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements to be improperly reported.

Recommendation: We recommend that the Collector's office prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials: This has been discussed with the Collector's office. The Collector has begun doing bank reconciliations monthly as well as keeping accurate records of those reconciliations starting in March of 2022. The Collector's office phone number is (573) 546-2911.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT AND MATERIAL (concluded)

2021-003 Criteria: Accounting principles generally accepted in the United States of America, as applied to the County's regulatory basis of accounting, require all funds to be included and reported on in its audited financial statements.

Condition: Management has elected to exclude the financial statements of the SB 40 Fund, which, if included would be reported separately in the Statement of Receipts and Disbursements and Changes in Cash Balances and the Budget and Actual statements.

Cause: There are no procedures in place that require management to include all funds of the County in the audited financial statements.

Effect: Because of the failure to require inclusion of all funds in the financial statements, the County does not comply with accounting principles generally accepted in the United States of America, as applied to the County's regulatory basis of accounting.

Recommendation: Procedures should be implemented requiring management to include all funds of the County in the audited financial statements.

Views of Responsible Officials: Management has discussed with the SB40 Board and the SB40 Board has hired an outside accounting firm to provide accurate and complete records going forward.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 22, 2022.

Management Consultations with Other Independent Accountants

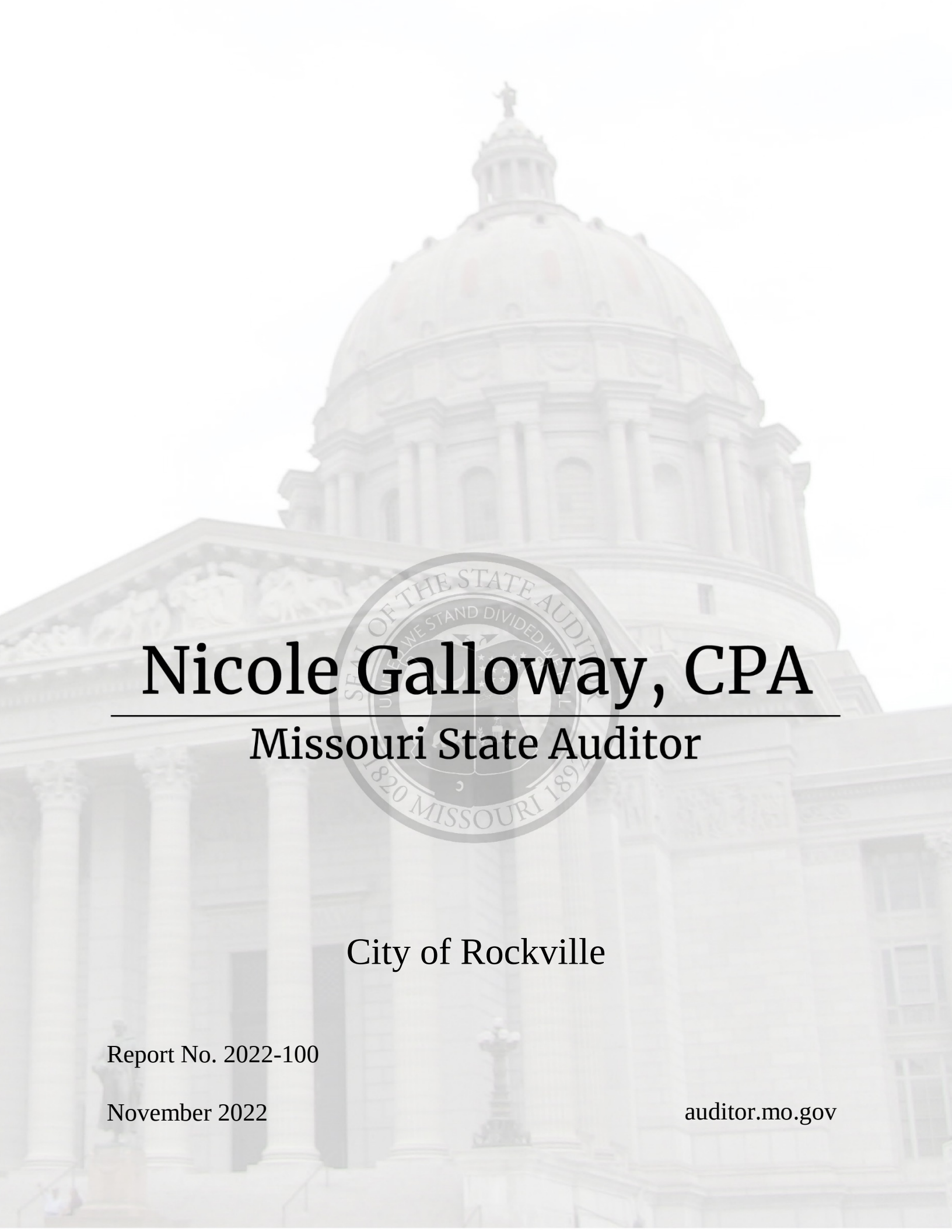
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Officeholders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



Nicole Galloway, CPA

Missouri State Auditor

City of Rockville

Report No. 2022-100

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Rockville

Oversight and Segregation of Duties	The Board of Aldermen has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed.
Accounting Controls and Procedures	The city's procedures for receipting, recording, and depositing money need improvement. The City Treasurer does not prepare adequate or timely bank reconciliations for the city's 8 bank accounts, maintain a checkbook register for all accounts, or maintain running book balances. The City Treasurer could not provide adequate supporting documentation for some disbursements and the Board's review of disbursements is not adequate. In addition, the disbursement lists are not retained with the meeting minutes.
Utility Controls and Procedures	The city does not have an ordinance or written policies authorizing partial payments, and does not follow established service shutoff procedures for customers who make partial payments. Someone independent of the utility's accounting functions does not approve partial payments and there are no written partial payment agreements. Refundable customer utility deposits held in the Meter Fund bank account and the Water Meter certificate of deposit are not accounted for properly. The City Treasurer did not have adequate controls and procedures to ensure sales taxes collected and related returns associated with water services were properly remitted to the Department of Revenue as required by state law. City officials do not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. The city has not obtained annual audits of its sewer system as required by state law.
Billings	The Board has not established policies and procedures to ensure the timely preparation and mailing of annual property tax statements and monthly utility billings.
Delinquent Property Taxes	The City Treasurer does not prepare and submit for approval to the Board a monthly list of delinquent tax collections or an annual delinquent tax listing, and the city does not have procedures to pursue collection of delinquent taxes.
Ordinances	City ordinances are not complete or up to date.
Election Procedures	The city did not follow state law during an election for an Alderman seat that ended in a tie vote.
Budgets and Financial Reporting	The city did not prepare annual budgets, file adequate financial reports, and publish semiannual financial statements in compliance with state law.
User Identification and Passwords	The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to the city computer and data.

Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Poor**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Rockville
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Rockville, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Rockville. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

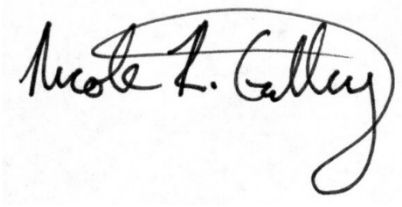
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Rockville.



Nicole R. Galloway, CPA
State Auditor

1. Oversight and Segregation of Duties

The Board of Aldermen has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed.

The City Treasurer is responsible for most financial duties of the city, including recording payments received, preparing deposits, preparing tax bills, issuing disbursement checks from warrants issued by the City Clerk and Mayor, and preparing monthly bank reconciliations and financial reports. The City Clerk is responsible for preparing and mailing utility bills, recording payments received, and preparing disbursement warrants for payment of invoices. The City Treasurer performs the duties of the City Clerk when the position is vacant, and performed these duties for approximately 1 year prior to February 2021 and has performed these duties since December 2021. The City Clerk and the City Collector positions were combined by ordinance in October 2012.

Combining financial positions diminishes the effectiveness of segregation of duties and increases the importance of thorough, independent reviews of work performed. The Mayor and City Treasurer indicated the Board reviews some financial records, such as disbursement warrants, disbursement lists, and lists of delinquent utility accounts, but does not perform significant reviews of depositing and disbursement functions. In addition, the City Treasurer is the wife of an alderman and this alderman is the Mayor's first cousin. The Board has not established an ordinance to address the employment and supervision of a related employee (see Management Advisory Report (MAR) finding number 6). As a result, the objectivity and effectiveness of Board reviews of financial records may be compromised.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Attorney General's Opinion 24-1955 (June 10, 1955) to Dodds, concluded that in a fourth-class city, the holding of the positions of City Clerk, City Treasurer, and City Collector, or any two of these offices, by the same person at the same time would be incompatible. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate independent reviews and monitoring procedures.

Auditee's Response

The City of Rockville (COR) has already begun another search (our fourth in the past 6 years) to secure a long-term City Clerk. We have placed advertisements in local papers as well as on the internet. The COR decided that we would continue with the interview and hiring process once the lengthy process of the state audit was completed. Our belief is that hiring a City Clerk,

once properly trained, will resolve many of the audit recommendations, including the segregation of duties. So doing would provide multiple "eyes" on the processes involved for more accountability, as well as create more time for the City Treasurer (and City Clerk) to handle their individual responsibilities. In addition, the Board will implement appropriate independent reviews and monitoring procedures when it is not possible to segregate duties due to vacancies.

The COR has also already discussed and voted on turning over collection of taxes to the County Collector. This has also been accepted and is in the process of immediately being implemented. This will allow for more time for the City Treasurer (and City Clerk) to focus on individual responsibilities.

The COR is also in the process of creating and discussing policies and procedures, and ordinances, where necessary, to address on-going issues (more discussion in MAR finding number 6 response). One such discussion addresses a policy regarding relationships of aldermen and city positions.

2. Accounting Controls and Procedures

Accounting controls and procedures need improvement. Bank records indicate the city received approximately $166,000 and disbursed approximately $157,000, including transfers between funds, during the year ended December 31, 2021.

2.1 Receipting, recording, and depositing

The city's procedures for receipting, recording, and depositing money need improvement.

- City personnel do not issue receipt slips for all money received or maintain a comprehensive log of receipts. Receipt slips for utility and miscellaneous payments are typically only issued for cash receipts. In addition, the City Treasurer indicated some receipt slips are handwritten on blank paper with no copies retained for the city's records. City personnel record property tax receipts in the tax book and utility receipts in Excel spreadsheets. However, these records are not maintained in a manner to readily determine the receipts by date. City bank deposits reviewed from September 3, 2021, to October 15, 2021, identified $22,374 in unrecorded receipts out of the $46,853 deposited during this period (48 percent). These unrecorded receipts related to miscellaneous payments and included a receipt of $14,183 from a federal grant that was electronically deposited on September 17, 2021.

- City personnel do not issue receipt slips in numerical sequence, do not account for the numerical sequence of receipt slips, and do not reconcile receipt slips issued to the utility spreadsheets.

- The composition of property tax receipts is not reconciled to the composition of deposits.

- Receipts are not always kept in a secure location until they are deposited. The City Treasurer sometimes takes receipts to her personal residence prior to being deposited. She indicated she believed receipts were more secure at her personal residence.

- The City Treasurer does not deposit receipts timely or intact.

  A property tax deposit on September 3, 2021, totaling $5,939, included receipts from August 12, 2020, to July 28, 2021. A property tax deposit on September 30, 2021, totaling $10,495, included receipts from December 24, 2020, to July 16, 2021. We also identified 3 property tax receipts, totaling $69, from April 5, 2021, to August 30, 2021, that were not deposited until March 28, 2022. The City Treasurer indicated the receipts were not deposited timely due to time constraints. In addition, the 3 receipts deposited in March 2022 were placed in the tax book and overlooked when property tax receipts were deposited in September 2021.

  A utility receipts deposit prepared on December 31, 2021, totaling $1,827 did not clear the bank until January 26, 2022. In addition, 38 checks totaling $2,933 and dated between February 23, 2022, and March 16, 2022, were still on hand during our cash count on March 23, 2022. The City Treasurer indicated that the bank has limited hours and deposits are made as time permits.

- The City Treasurer does not properly deposit water, sewer, and trash receipts into the appropriate bank accounts. Utility payments are deposited into the General Fund, Water Revenue Fund, and Sewer Fund bank accounts based on utility billings rather than actual utility collections. The City Treasurer typically deposits amounts equal to the monthly billings for sewer and trash services into the General and Sewer Fund bank accounts, respectively, and deposits the remaining receipts into the Water Revenue Fund bank account. As a result, the General and Sewer Funds receive more money than they should from actual collections, and the Water Revenue Fund receives less than it should.

- Checks and money orders received are not always restrictively endorsed upon receipt. None of the 45 checks, totaling $3,160, on hand during our March 23, 2022, cash count were endorsed. The City Treasurer indicated she typically endorses them when she prepares the deposits.

The Mayor indicated the City Treasurer provided reports to the Board and they trusted her completely, but failed to provide oversight to ensure procedures were adequate and duties were properly performed.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected.

2.2 Bank reconciliations

The City Treasurer does not prepare adequate or timely bank reconciliations for the city's 8 bank accounts, maintain a checkbook register for all accounts, or maintain running book balances. Auditors began requesting the bank reconciliations on March 30, 2022. While some bank reconciliations were provided on April 19, 2022, the December 2021 bank reconciliations were not provided until May 2022, after multiple requests. Our review of the December 2021 bank reconciliations identified the following concerns:

- The City Treasurer does not maintain checkbook registers for the Sewer Bond Reserve Fund or American Rescue Plan Act Fund bank accounts or running book balances for any accounts. Instead, the City Treasurer takes the bank statement balance, deducts outstanding checks, and adds deposits in transit to determine the reconciled bank balance. She records this balance in the checkbook register at month-end. Because running book balances are not maintained, it is not possible to compare the reconciled bank balances to the book balances.

- We determined the City Treasurer did not accurately record the December interest earned amount and the amount for check number 10862 in the checkbook register for the General Fund account. These errors were not detected because a running book balance is not maintained and compared to the reconciled bank balance.

- The City Treasurer erroneously recorded $57,059.93 as the bank statement balance on the reconciliation for the Water Revenue Fund account instead of the $56,209.70 balance shown on the bank statement.

Performing timely and adequate monthly bank reconciliations is necessary to ensure accounting records are accurate and to identify errors timely. Maintaining an accurate book balance for each account would also aid in preparing the monthly bank reconciliations and monitoring the bank balances. The City Treasurer indicated that bank reconciliations were not performed timely and running book balances were not maintained due to time constraints from outside employment. In addition, she believed it was sufficient to add the book balances when she performed the bank reconciliations and that activity on some accounts was minimal.

2.3 Disbursements

The City Treasurer could not provide adequate supporting documentation for some disbursements and the Board's review of disbursements is not adequate. The Board does not review invoices and other supporting documentation, and does not sign or initial the monthly disbursement lists. In addition, the disbursement lists are not retained with the meeting minutes.

Our review of 25 disbursements chosen judgmentally during the year ended December 31, 2021, noted adequate supporting documentation was not maintained for 3 disbursements totaling $2,204, including a $160 payment to the City Treasurer for reimbursement of items purchased. The City Treasurer did not attach the original store receipt slips to the handwritten invoice and was not able to provide them. The Board indicated it did not see the need to review all invoices and supporting documentation, but would question any unusual items.

To ensure obligations were actually incurred and amounts are appropriate, all disbursements need to be supported by paid receipt slips, itemized vendor invoices, or other detailed documentation with payment information clearly indicated. To adequately document the Board's review and approval of all disbursements, the disbursement lists need to be signed or initialed by the Board members and retained with the official minutes. Failure to properly review all invoices and supporting documentation, and to document authorizations, increases the risk of inappropriate disbursements occurring.

Recommendations

The Board of Aldermen:

2.1 Ensure prenumbered receipt slips are issued in numerical sequence for all money received, the numerical sequence of receipt slips is accounted for, the composition of receipts is reconciled to the composition of deposits, and money is kept in a secure location until deposited. Also, ensure deposits are made timely and intact; receipts are deposited into the appropriate bank accounts based on collections for water, sewer, and trash; and checks and money orders are restrictively endorsed upon receipt.

2.2 Ensure monthly bank reconciliations are prepared timely, and checkbook registers and running book balances are maintained for all bank accounts.

2.3 Maintain adequate supporting documentation for all disbursements, and perform a documented review and approval of invoices and disbursement lists prior to payment.

Auditee's Response

2.1 The City Treasurer has already begun to utilize a prenumbered receipt slip book so receipt slips are now issued in numerical sequence for all money received, and not just cash (or upon request)

as done before. Multiple receipt slip books are also used to track the variety of money received (ACH payments, water bills, etc.). Increased security measures have also been implemented regarding maintaining funds until deposited. The City Treasurer will not remove funds until the time of deposit as recommended, and will begin to restrictively endorse checks and money orders upon receipt. Procedures will also be implemented to account for the numerical sequence of receipt slips and reconcile the composition of receipts to the composition of deposits. Deposits will be made more timely and intact, and utility receipts will be deposited into the appropriate bank accounts based on collections.

2.2 The COR believes that the hiring of a new City Clerk (discussed in MAR finding number 1 response) will address the issue of monthly bank reconciliations being prepared, as well as overall maintenance for checkbook registers and running book balances. Additionally, the City Treasurer will update the running book balance in a timely manner.

2.3 The COR will begin adding supplemental information to meeting minutes, as well as providing invoices and supporting documentation for the Board to perform a documented review and approval prior to making payments. Adequate supporting documentation will be maintained for all disbursements.

3. Utility Controls and Procedures

Utility controls and procedures need improvement. According to the city's financial statements, the city collected approximately $73,000 for water, sewer, and trash services during the year ended December 31, 2021.

3.1 Partial payments and shut off procedures

The city does not have an ordinance or written policies authorizing partial payments, and does not follow established service shutoff procedures for customers who make partial payments. In addition, someone independent of the utility's accounting functions does not approve partial payments and there are no written payment agreements for partial payments. Instead, the Board reviews a monthly list of delinquent utility accounts and the City Treasurer presents an update on delinquent accounts at Board meetings. It is not clear if these customers should be subject to shutoff procedures. In addition, city ordinance No. 17-001 section 7 gives the City Clerk authority to delay suspension of services for any account if prior payment timing indicates that it is likely the account will be brought current before the past due balance exceeds the deposit holding. However, because the City Clerk is responsible for billing, she should not have the authority to delay suspension of services. Furthermore, the city does not charge interest or penalties for late payments, which reduces the incentive for customers to pay timely.

City ordinance No. 17-001 section 2 states any account still delinquent on the 10th of the following month is subject to suspension of service. Good business practices require adequate collection procedures be established to ensure accounts are collected timely and bad debts are kept to a minimum. City officials indicated the city had verbal payment plans set up with customers that allowed them to pay the current billing amount plus an additional amount for the past due balance. The Board accepted and approved these partial payments in an effort to help struggling customers, but did not recognize the need to obtain written payment plans.

3.2 Utility deposits

Refundable customer utility deposits held in the Meter Fund bank account and the Water Meter certificate of deposit are not accounted for properly. City personnel do not have a complete listing of deposits held and are not reconciling deposit balances to the bank account and certificate of deposit balances.

Customer account records are not adequate to determine the amount of deposits held. Meeting minutes indicate the water meter deposits are $90 for homeowner properties and $180 for rental properties. These rates have been in place since 2010. Prior to 2010, the City Treasurer indicated deposit amounts were $90 (2006), $75 (1992), $25 (1979), and $15 (1970). Utility records indicate the city had 147 active utility accounts as of December 31, 2021. The Meter Fund bank account had a balance of $12,838 and the Water Meter certificate of deposit had a balance of $1,920, for a total of $14,758, as of December 31, 2021. However, it is unknown if this is the correct amount of deposits that the city should be holding.

Refundable utility deposits are restricted funds held for customers. Procedures to review utility deposit records are necessary to ensure all customer deposits are accounted for properly. In addition, maintaining an accurate list of utility deposits held is necessary to reconcile the list monthly to money held in the Meter Fund bank account and Water Meter certificate of deposit. The City Treasurer indicated a former City Clerk started a list in 2019, but it is not complete, the totals are not accurate, and she cannot find city records for older accounts.

3.3 Sales tax

The City Treasurer did not have adequate controls and procedures to ensure sales taxes collected and related returns associated with water services provided for the third and fourth quarters of 2017 and the annual periods of 2019 and 2020 were properly remitted to the Department of Revenue (DOR) as required by state law. As a result, the city incurred interest and penalties totaling $636.

Our review determined checks issued from 2017 to 2021 for these taxes had not cleared the bank as of March 31, 2022. The City Treasurer indicated she believes the checks and related returns were lost in the mail. The City

Treasurer further indicated she did not realize the various returns and taxes were delinquent until the DOR notified the city in June 2021. The City Treasurer was aware these checks had not cleared the bank, but stated she did not have time to investigate and resolve them. The City Treasurer filed those returns and remitted payments totaling $2,844 in November 2021 for taxes ($2,208) and interest and penalties ($636).

Section 144.080, RSMo, requires sales tax collections be reported and remitted to the DOR on a monthly, quarterly, or annual basis, depending on the amounts collected.

3.4 Water reconciliations

City officials do not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. The City Treasurer indicated she does not have time to complete these reconciliations and had gotten behind on them while the City Clerk's position was vacant.

Monthly reconciliations of gallons of water billed to gallons of water pumped are necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.

3.5 Annual audit

The city has not obtained annual audits of its sewer system as required by state law.

Section 250.150, RSMo, requires the city obtain annual audits of the sewer system and the cost be paid from revenues received from the system. The City Treasurer indicated she was unaware of this requirement.

Recommendations

The Board of Aldermen:

3.1 Establish an ordinance for partial payments and create policies and procedures governing the process that should include at least (1) each customer having a written payment plan, and (2) approval of each plan by someone independent of the utility's accounting functions.

3.2 Ensure a list of utility deposits is prepared and reconciled to the balance of deposits held monthly and promptly investigate any differences.

3.3 Ensure sales taxes collected are reported and remitted timely.

3.4 Ensure monthly reconciliations are performed of gallons of water billed to gallons pumped, and investigate any significant differences.

3.5 Obtain annual audits of the sewer system as required by state law.

Auditee's Response

3.1 The COR is in the process of discussion and adoption of a written policy and ordinance (including updating verbiage regarding a recently passed ordinance) relating to partial payments with utilities, specifically water/sewer bills. The COR will update the verbiage as necessary, including a formalized process of providing a written payment plan, signed and agreed upon by the customer, and subsequently approved (or disapproved) by the Board.

3.2 The COR is working to address this issue, including the lengthy time needed for the City Treasurer to do so. Hiring a City Clerk will help this issue (discussed in MAR finding number 1 response), but it will likely take several months to fully separate out the individual deposits. This was an issue that the COR and City Treasurer had been working on accumulating and addressing as able over the past several months.

3.3 The COR will implement procedures to ensure sales taxes collected are reported and remitted timely to the DOR.

3.4 The COR believes this is an issue that will be resolved upon the hiring of a City Clerk (discussed in MAR finding number 1 response). In July 2022, the City Treasurer performed all the monthly reconciliations from January 2021 through June 2022, and will ensure these are completed monthly going forward. The City Clerk will do this upon hire.

3.5 The COR has made arrangements for the audit of 2021 and will obtain necessary annual audits of the sewer system going forward.

4. Billings

The Board has not established policies and procedures to ensure the timely preparation and mailing of annual property tax statements and monthly utility billings. The city had 147 utility accounts and approximately 140 property tax statements for the year ended December 31, 2021.

The City Treasurer indicated she did not mail property tax statements for tax years 2020 and 2021 until late March 2021 and March 2022, respectively; almost 3 months past the delinquent dates. The property tax statements indicate taxes are due September 1 each year and become delinquent on January 1 of the following year. In addition, our review of utility billings showed the February 2022 billings (service month ending January 28, 2022) were not sent until April 6, 2022. The March 2022 billings (service month ending February 28, 2022) were not sent until June 30, 2022.

Failure to prepare and mail property tax statements and monthly utility billings timely increases the likelihood that city revenues will go uncollected

and citizens will not be treated equitably in the collection of tax and utility bills.

Section 94.310, RSMo, states the enforcement of taxes shall be in the same manner for the collection of county taxes. Section 52.230, RSMo, requires county collectors to mail a statement of all real and personal property taxes due to all resident taxpayers at least 30 days prior to the delinquent date. Section 94.300, RSMo, states upon the first day of January of each year all unpaid city taxes shall become delinquent, and a perpetual lien is placed on the real property. The City Treasurer indicated the delays were due to the amount of work required to prepare the manual billings, and obligations related to outside employment.

Recommendation

The Board of Aldermen implement policies and procedures to ensure property tax statements and monthly utility billings are prepared and mailed timely.

Auditee's Response

In July 2022, the COR turned over the billing and collection of property taxes to the county and this will address this situation going forward regarding taxes (discussed in MAR finding number 1 response). Additionally, hiring a City Clerk to help segregate the necessary duties will also free time up for both the City Treasurer and the City Clerk to get items done in a timely fashion (discussed in MAR finding number 1 response). City officials are considering options to ensure the monthly utility billings are prepared timely while the City Clerk's position is vacant.

5. Delinquent Property Taxes

The City Treasurer does not prepare and submit for approval to the Board a monthly list of delinquent tax collections or an annual delinquent tax listing, and the city does not have procedures to pursue collection of delinquent taxes. The city billed approximately $17,600 in property taxes during 2021 for the 2020 tax year. The 2021 property tax billings had not been prepared and mailed when we started our audit in March 2022 (see MAR finding number 4).

The City Treasurer could not readily determine total delinquent taxes and the city has no procedures to pursue collection of delinquent taxes. In addition, the City Treasurer does not mail delinquent tax bills for prior years when sending current tax bills. While reviewing the tax books, we determined delinquent taxes for 2020 totaled approximately $4,100, or 23 percent of property taxes billed as of March 30, 2022. As discussed at MAR finding number 1, the City Clerk position is combined with the City Collector position; however, the City Treasurer is currently responsible for performing these duties.

Section 94.330, RSMo, requires the City Collector to prepare and submit to the Board monthly reports of taxes collected on delinquent accounts. In addition, Sections 79.310 and 94.320, RSMo, require the City Collector to

provide the Board annual lists of delinquent taxes for the Board to examine and approve and charge the City Collector with the amount of taxes due. The City Treasurer indicated that she did not prepare listings of delinquent taxes or pursue collections of delinquent taxes due to time constraints.

Recommendation

The Board of Aldermen require the City Treasurer to submit monthly lists of delinquent tax collections and an annual list of all taxes remaining due and uncollected as required by law. In addition, the Board should establish procedures to pursue collection of delinquent taxes.

Auditee's Response

In July 2022, the COR turned over the billing and collection of property taxes to the county and this will address this situation going forward (discussed in MAR finding number 1 response). Our expectation is that we will receive required reports from the county (as well as taxes paid) and thus be able to address this as the Board needs to do so each month.

6. Ordinances

City ordinances are not complete or up to date.

- City ordinance No. 127, establishing the compensation of Board members, the City Clerk, and the City Treasurer, has not been updated since 1974 and does not agree to amounts currently paid.
- The city does not have an ordinance establishing a conflicts of interest policy and personnel policy addressing the supervision of related employees.
- The city has not adopted an ordinance establishing trash rates and water meter deposits.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important they are current, complete, and followed. In addition, ordinances documenting approved compensation, conflicts of interest and personnel policies, trash rates, and water meter deposits help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance. City officials indicated they were not aware that updating or establishing these ordinances was necessary. They believed approving the compensation, trash rates, and water meter deposits in the Board meetings was sufficient.

Recommendation

The Board of Aldermen update the compensation ordinance and ensure ordinances are maintained in a complete and up-to-date manner. The Board should establish, by ordinance, a conflicts of interest policy and personnel policy addressing the supervision of related employees, trash rates, and water meter deposits.

Auditee's Response

The COR has already taken numerous steps to improve and resolve the on-going issue with city ordinances and plans to fully implement the recommendation. The COR has recently done extensive research and filing to organize and coordinate the current ordinances. Additionally, the COR has found that numerous ordinances need to have language or policies updated. During this auditing process, we have already begun to update the language as needed, as well as update, re-write, and create new ordinances, or if needed, policies and procedures. In so doing, we will have all necessary ordinances both updated and filed for easy future finding. One of the ordinances relates to individuals that are related serving on the Board or in a city position (discussed in MAR finding number 1 response). In August 2022, the COR updated the compensation ordinance and established an ordinance for the trash rates.

7. Election Procedures

The city did not follow state law during an election for an Alderman seat that ended in a tie vote.

The April 6, 2021, election resulted in 3 write-in candidates tied for one Alderman seat. The city swore in one of the write-in candidates on April 21, 2021, to be the Alderman. City officials indicated the Board picked the first candidate on the list because the other 2 candidates resigned their positions previously and showed no interest in open positions. Subsequently, after receiving complaints about how this was handled, the city obtained legal advice and sent letters to the 3 write-in candidates on August 5, 2021, asking if they wanted a special election to be held or if they wanted to decline the position. The candidate initially sworn in to be the Alderman returned the letter on August 13, 2021, and requested a special election. The 2nd write-in candidate returned the letter on August 22, 2021, and stated the letter was illegal, but did not request a special election or decline the position. The 3rd write-in candidate did not return the letter. The person initially sworn in retained the seat based on responses received.

Section 115.517.3, RSMo, indicates that if two or more persons receive an equal number of votes, a special election should be immediately ordered. Section 115.517.4, RSMo, indicates political subdivisions may determine the winner of the election by lot if all candidates with an equal number of votes agree to the procedure. City officials indicated they were unaware of the state law requirements for how to handle a tie vote in an election. Once the election was contested, they sought legal advice, reached out to the candidates, and attempted to rectify the situation as soon as possible.

Recommendation

The Board of Aldermen perform due diligence to ensure election procedures are in compliance with state law.

Auditee's Response

The COR will ensure election procedures are in compliance with state law going forward.

8. Budgets and Financial Reporting

Budgeting and financial reporting procedures need improvement. The city did not prepare annual budgets and publish semiannual financial statements, and the annual financial reports filed were not adequate.

8.1 Budgets

City officials did not prepare a budget for the years ended December 31, 2021, 2020, and 2019.

A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting utility rates and tax levies and informing the public about city operations and current finances. Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditures of public money should be made unless it is authorized in the budget. Proper monitoring of budgeted amounts to actual results is necessary for the budget to be an effective management tool. City officials indicated they were not aware of these requirements. However, the Board does review the financial records and reports as needed, including a year-end summary of the previous year.

8.2 Financial reporting

City officials did not file adequate financial reports with the State Auditor's Office (SAO) for the years ended December 31, 2019, 2020, and 2021, as required by state law. The financial reports submitted consisted of receipts and disbursements for only 3 of the city's 8 bank accounts. In addition, the reports did not include the city's property tax levy, and statement of indebtedness as required by state regulations.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Rule 15 Code of State Regulations (CSR) 40-3.030 details the elements needed, including beginning and ending balances, a summary of receipts and disbursements, a statement of indebtedness at the beginning and ending, and the property tax rate levied for each fund for the reporting period. City officials indicated they were not aware of these requirements and thought they had filed all the necessary financial information with the SAO.

8.3 Published financial statements

City officials do not publish semiannual financial statements as required by state law. As a result, information regarding the city's financial activity and condition is not available to all citizens.

Section 79.160, RSMo, requires the Board to prepare and publish financial statements semiannually that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. City officials indicated

they were unaware of this requirement and financial statements are posted at the local post office, bank, and city hall. City officials further indicated they have made financial statements available to the public in this manner for several years.

Recommendations

The Board of Aldermen:

8.1 Prepare annual budgets as required by state law, and ensure the budgets are adequately monitored.

8.2 Submit adequate annual financial reports to the State Auditor's Office as required by state law.

8.3 Publish semiannual financial statements as required by state law.

Auditee's Response

8.1 Upon initially hearing about the need to prepare an annual budget, the COR immediately formulated a current budget based on the previous fiscal year's numbers, and will prepare budgets annually going forward. In addition, the COR will ensure annual budgets are monitored monthly by comparing budgeted amounts to actual amounts.

8.2 The COR has taken measures to ensure adequate financial reports are sent into the State Auditor's Office as required.

8.3 Going forward, the COR will publish semiannual financial statements as required by state law.

9. User Identification and Passwords

The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to the city computer and data. The City Treasurer and former City Clerk shared the computer using the same user identification and password during the former City Clerk's employment (February 2021 to November 2021). As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, these officials are not required to change passwords periodically. As a result, former employees could continue to have access to critical or sensitive information or have opportunities to sabotage or otherwise impair city operations or assets.

While a user identification and password are required to authenticate access, the security of these logon credentials is dependent on keeping them confidential and requiring users to enter their unique user identification and password when switching users. Allowing certain users to share computers without logging off and back on with their unique user identification and password, and not requiring passwords to be periodically changed, increases the risk of unauthorized access and/or changes to the system and records, and

reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of the city computers and data. City officials indicated they were not aware of the importance of computer access controls.

Recommendation

The Board of Aldermen require all authorized users have unique identifications and confidential passwords that are periodically changed.

Auditee's Response

The COR has already taken measures to resolve this issue. We hired a computer consultant to address all issues necessary with our computer system, including creating specific and confidential passwords for those that use the computer. At this time, the City Treasurer is the only one with computer access. Upon hiring a City Clerk, the same process will be implemented for said position.

10. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. City officials indicated they were unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed August 9, 2022.

Auditee's Response

The COR has discussed possible items to include in an electronic communications management policy and will continue to consider options for development of a policy that meets the needs of the city and complies with the state guidelines.

City of Rockville
Organization and Statistical Information

The City of Rockville is located in Bates County. The city was incorporated in 1884 and is currently a fourth-class city. The city employed 5 part-time employees on December 31, 2021.

City operations include utilities (water, sewer, trash), street maintenance, and recreational facilities.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2021, are identified below. The Mayor and Board of Aldermen receive $25 per meeting attended.

James Williamson, Mayor
Amanda Damon, Alderwoman
James Damon, Alderman
James (Pete) Shouse, Alderman
Jerry Adams, Alderman

Other Principal Officials

The City Clerk and City Treasurer are appointed by the Board of Aldermen. The city's principal officials at December 31, 2021, are identified below:

Rhonda Shouse, City Treasurer
Sheila Fischer, City Clerk (1)

(1) Began extended leave in December 2021 and resigned in February 2022. This position remains vacant.

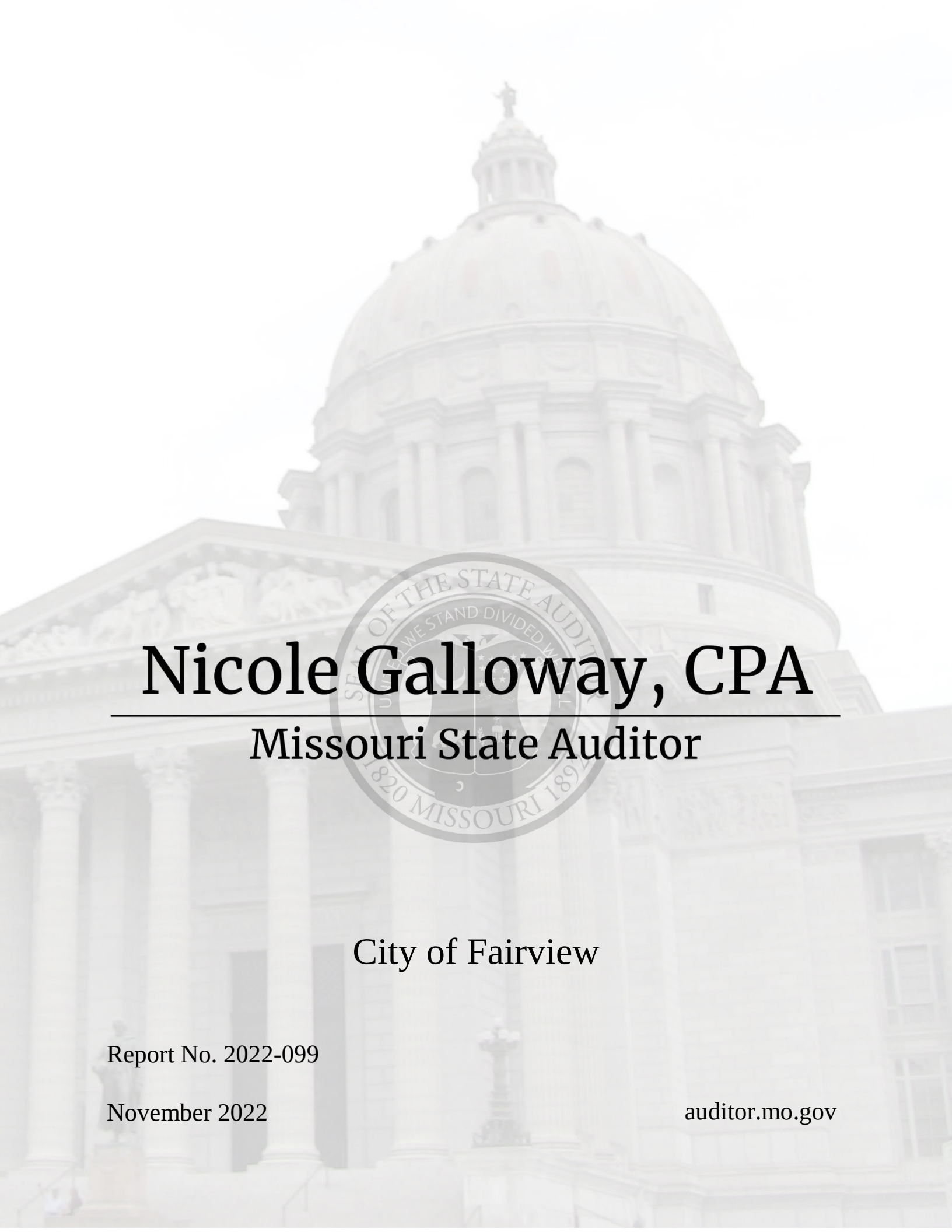
Financial Activity

A summary of the city's financial activity, prepared using the city's bank statements, for the year ended December 31, 2021, follows:

City of Rockville
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended December 31, 2021

	General Fund	Water Revenue Fund	Sewer Fund	Meter (Deposits) Fund	Tax Account Fund	Sewer Bond Reserve Fund	Park Fund	American Rescue Plan Act Fund	Certificate of Deposit - Sewer Bond Reserve Fund	Certificate of Deposit - Water Meter (Deposits) Fund	Total
(1) RECEIPTS	$ 74,533	44,823	14,862	496	16,786	105	6	14,185	0	0	165,796
(1) DISBURSEMENTS	84,437	41,180	11,606	2,001	17,593	0	64	0	0	0	156,881
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,904)	3,643	3,256	(1,505)	(807)	105	(58)	14,185	0	0	8,915
CASH, JANUARY 1, 2021	64,680	52,567	34,596	14,343	1,028	9,592	4,153	0	6,000	1,920	188,879
CASH, DECEMBER 31, 2021	$ 54,776	56,210	37,852	12,838	221	9,697	4,095	14,185	6,000	1,920	197,794

(1) Receipts and disbursements presented include transfers between funds.



Nicole Galloway, CPA

Missouri State Auditor

City of Fairview

Report No. 2022-099

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Fairview

Overpayments, Improper Use of City Funds, and Conflicts of Interest	The former City Clerk was overpaid $3,351, and the Board improperly spent $120,252 of restricted funds from a city trust fund. The city paid $17,325 to a business that a former Mayor managed and owned in violation of city code related to conflicts of interest, and some of the checks issued to the former Mayor's business were dated prior to the date of the related invoice.
Payroll Controls and Procedures	Timecards were not always signed by the employee or supervisor to document approval and review of time worked, and leave records maintained did not always adequately track the hours of vacation leave earned and used, and any remaining balances. The former City Clerk did not always follow city code regarding vacation leave, compensation, and related employees. The Board also does not have ordinances establishing the amount of compensation of any city officials and employees. The city had no documentation to justify the allocation of the City Clerk's compensation to the various city funds.
Accounting Controls and Procedures	The Board has not established adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk. The former City Clerk and former City Treasurer did not always deposit receipts intact and timely, and rental deposits for the John Q. Hammons Community Center were not always receipted or deposited. The city maintains an excessive number of bank accounts.
Disbursements	City officials did not always solicit bids or proposals as required by city code, and did not always enter into written contracts. The former Mayor entered into a contract for asphalt services after work had already began, and the contract amount was altered without Board approval. The city does not monitor credit card limits, adequate supporting documentation was not retained for some credit card purchases, and some disbursements made were not a necessary and prudent use of public funds. The former City Clerk and former City Treasurer signed their own payroll checks, and former Mayor Oliver signed checks issued to a company he managed and owned on numerous occasions, and the former City Clerk typically signed the payroll checks of the Meter Reader (her grandson). In addition, several instances were noted in which the former City Clerk was the only signer on other city checks, when two signatures are required.
Utility System Controls and Procedures	City personnel do not prepare proper reconciliations related to utility services. The former City Clerk made adjustments to customer accounts, including writing off charges caused by water leaks or incorrect meter readings, without obtaining independent approval or maintaining adequate documentation to support the reason for the adjustment, and the Board does not review and approve all adjustments. Late penalties are not always charged and utility services are not shut off in accordance with city ordinances. The City Clerk does not reconcile the list of customer utility deposits held to the related money held in the Water/Sewer Fund bank account. The city does not have an ordinance or written policies authorizing partial payments, partial payments were not approved by someone independent of the utility's accounting functions, and written payment agreements for partial payments did not exist.

Budgeting, Planning, and Financial Reporting	City officials did not include all the statutorily required elements in the budgets prepared for the years ending December 31, 2021, and 2020. The Board does not adequately monitor budget-to-actual receipts and disbursements. City officials have not developed a formal annual maintenance plan for city streets. City officials did not file an accurate financial report with the State Auditor's Office, and did not publish semiannual financial statements for the year ended December 31, 2020, as required by state law.
Sunshine Law	The Board did not comply with the Sunshine Law for 7 out of 8 closed meetings held during the year ended December 31, 2020, and the Board did not always comply with the Sunshine Law regarding open meetings.
Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	City officials do not maintain records of all capital assets owned by the city and do not tag, number, or otherwise identify assets as property of the city, or perform an annual physical inventory of city property.

In the areas audited, the overall performance of this entity was **Poor**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Fairview
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Fairview, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Fairview. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

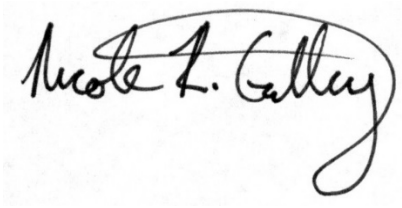
4. Determine the extent of improper use and/or misappropriation of money from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) $3,351 of money misappropriated from the city. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Fairview.



Nicole R. Galloway, CPA
State Auditor

1. Overpayments, Improper Use of City Funds, and Conflicts of Interest

Former City Clerk, Lorie Heatley, was overpaid $3,351,[1] the Board improperly spent $120,252 of restricted funds from a city trust fund, and the city paid $17,325 to a business that former Mayor Sid Oliver managed and owned in violation of city code related to conflicts of interest.

On September 28, 2022, State Auditor's Office (SAO) auditors recorded an interview with the former City Clerk. The SAO issued a subpoena to the former City Clerk (see Appendix A) to compel her to produce records and documents related to her testimony. Appendix A includes redactions. These redactions are of information of a personal, privileged, or sensitive nature, and/or of information that is not directly related to the information requested in the subpoena.

1.1 Overpayments to former City Clerk

Former City Clerk, Lorie Heatley, was overpaid $3,351 from January 2020 through March 2021 (see Appendix B). A comparison of hours worked recorded on the former City Clerk's timecards to amounts reported in the payroll system and checks written to the former City Clerk identified these overpayments. The former City Clerk was paid $11 per hour during 2020 and $12 per hour during 2021.

The former City Clerk recorded more hours worked in the payroll system than she reported on her weekly timecards for 54 of the 65 weeks worked from January 2020 through March 2021, resulting in $3,521 in overpayments. For example, on May 21, 2020, the former City Clerk overpaid herself $132 for 12 hours not worked. She paid herself for 40 hours worked when her timecard reported only 28 hours worked that pay period.

In addition, the former City Clerk sometimes underpaid herself for overtime worked. In these instances, she paid herself for overtime at her normal hourly rate instead of at time and a half for hours exceeding 40 hours per week, in violation of the Fair Labor Standards Act (FLSA), resulting in underpayments of $169.

The former City Clerk also did not sign her weekly timecards for 62 of 65 weekly pay periods reviewed and her supervisor (the former Mayor) did not sign any of the 65 timecards from January 2020 through March 2021. The former Mayor indicated he did not sign the timecards, but he reviewed them and her paystubs and she was paid for the hours she reported on her timecards. The former Mayor also indicated the Board reviewed employee timecards and paystubs at the monthly Board meetings; however, a former Board member indicated the Board was not provided employee timecards or paystubs at the Board meetings. The former City Clerk indicated in a recorded interview that

[1] Amounts presented in the report findings are rounded to the nearest dollar, whereas amounts presented in Appendixes B and C are not rounded.

she recorded her time worked on her timecards and tried to always work 40 hours a week. She also indicated she typically paid herself for 40 hours a week at her hourly rate of pay even though her timecards did not indicate she worked that many hours, and that meeting minutes only documented the Board approved her hourly rate of pay.

The former City Clerk signed 30 of the 65 payroll checks issued to herself, including 24 of the 54 checks issued with overpayments from January 2020 through March 2021 (see Management Advisory Report (MAR) finding number 4.3). The former City Clerk also paid herself on a weekly basis instead of a bi-monthly basis in violation of city code (see MAR finding number 2.2). A Board member indicated the Board was unaware of the importance of ensuring employees and supervisors sign timecards and supervisors review and agree hours reported on timecards to the hours recorded on the paystubs for accuracy.

1.2 Revocable Trust of John Q. Hammons

The Board improperly spent $120,252 of restricted funds from the Revocable Trust of John Q. Hammons (the Trust), including $86,000 for building purchases, $33,951 for well pump repairs (that was subsequently repaid), and $301 for election costs.

The city was a beneficiary of the Trust under a Trust Agreement dated December 28, 1989. On May 2, 2014, the city received $500,000 from the Trust, and the former Mayor signed the Receipt of Distribution From Trust form that acknowledged the terms of the Trust, which among other things, required the city to establish "an endowment fund to be used solely for the operation and maintenance of the John Q. Hammons Community Center," and stated, "this distribution is conditioned upon the City of Fairview's agreement not to spend more than Fifty Thousand ($50,000.00) per year for the first ten years from the receipt of this distribution."

Building purchases

The Board improperly spent $86,000 of the Trust to purchase two local buildings. In March 2018, the city spent $60,000 to purchase the local post office building, and in January 2019, the city spent $26,000 to purchase a local grocery store building. City officials indicated the building purchases were an investment of the Trust funds with expected rental revenues. The Board also did not obtain appraisals to ensure the city paid a reasonable and approximate fair market value for the buildings. In addition, the city did not enter into adequately detailed rental agreements for the apartments located in the buildings.

The building purchases violated the terms of the trust that provided for the Trust funds to be solely used for the operation and maintenance of the John Q. Hammons Community Center, and the purchase of the post office building also exceeded the $50,000 per year spending restriction. In addition, Section 67.085, RSMo, allows cities to invest funds not immediately needed for their

purpose in insured deposit accounts in certain financial institutions. Sections 95.355 and 110.010, RSMo, also allow city funds to be invested in the same manner as the state treasurer is allowed to invest state funds as long as the investments are authorized by an investment policy adopted by the city. However, investments in rental properties are not permitted investments for public funds under these statutes, and the city has not adopted an investment policy.

The post office building includes the Fairview Post Office, a two bedroom apartment, and two garage areas. The city leases the post office building and apartment and uses the garage areas for maintenance and storage of city vehicles and equipment.

The grocery building includes the grocery area and 2 apartments. The city leases the apartments, and the grocery area remains vacant and is not used by the city.

The revenues from these leases were deposited into the Trust bank account, and the city's financial statements indicated $14,005 was received during 2021, $12,870 was received during 2020, $15,700 was received during 2019, and $7,700 was received during 2018.

The rental agreements for the apartments were not always signed by city officials, and did not contain provisions for a security deposit, late payments and fees, landlords right to enter rental property, repairs and maintenance, early termination, subletting, move-out notices, and any required landlord disclosures. Clear and detailed written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Section 432.070, RSMo, requires agreements for political subdivisions to be in writing and signed by both parties of the agreement.

Well pump repairs

The city improperly spent $33,951 in May 2020 from the Trust to pay for repairs of the well pump for damages caused by lightning in violation of the terms of the Trust. Board meeting minutes indicate, "Discussed the damages the lightning did to the well house and pump. At this time the estimate of damages is $36,450.73." The meeting minutes did not specify how the repairs were to be paid. The check for these repairs was signed by the former Mayor and former City Clerk. Insurance proceeds of $33,951 were subsequently deposited into the Trust bank account to repay the account for use of the restricted funds.

Election costs

The city improperly spent $189 in March 2018 and $112 in June 2020 from the Trust to pay for municipal election costs in violation of the terms of the Trust.

A Board member and the former Mayor indicated the Board was unaware these purchases and expenses were violations of the Trust Agreement.

1.3 Conflicts of interest

The city paid $17,325 to a company owned and managed by former Mayor Sid Oliver from January 1, 2019, to June 9, 2020 (see Appendix C), in violation of city code related to conflicts of interest, and the Board did not adequately monitor city activities for conflicts of interest. Former Mayor Oliver managed and owned R-Shop, LLC, which performed general maintenance for the city. He served on the Board or as Mayor from August 2004 to June 9, 2020. A Board member indicated the Board was unaware of the importance of following city code regarding avoiding conflicts of interest.

City Code Section 25.040 - Conflicts of Interest states, "No officer or employee of the city shall transact any business in his official capacity with any business entity of which he is an officer, agent or member or in which he owns a substantial interest."

Former Mayor Oliver signed 17 of the 51 checks issued to R-Shop, LLC while he was Mayor (see MAR finding number 4.3). In addition, 11 of the checks were issued prior to the date of the related invoice. Additional payments were made by the city to R-Shop, LLC during 2010 through 2018, when former Mayor Oliver served on the Board that would have also violated city code.

As noted in MAR finding number 4.1, the Board did not solicit bids for these services or enter into a written contract with R-Shop, LLC, and the hourly rate charged by the company increased from $9 per hour to $9.45 per hour in February 2020 without documented Board approval.

Conclusion

The lack of segregation of duties and the absence of proper oversight by the Board noted throughout the remainder of the report resulted in the overpayments, improper use of the Trust funds, and conflicts of interest going undetected for a significant period of time.

Recommendations

The Board of Aldermen:

1.1 Work with law enforcement officials regarding possible criminal prosecution of the overpayments and take the necessary actions to obtain restitution.

1.2 Ensure trust funds are used in compliance with the terms of the trust, appraisals are performed for any property considered to be purchased in the future, and detailed written rental agreements are prepared and signed for all rental properties.

1.3 Closely examine city transactions to identify conflicts of interest, and ensure disbursements are not made until after the invoices are received and properly approved.

Auditee's Response

1.1 We will work with law enforcement officials regarding possible criminal prosecution of the overpayments and take the necessary actions to obtain restitution.

1.2 We will ensure trust funds are used in compliance with the terms of the trust, appraisals are performed for any property considered to be purchased in the future, and detailed written rental agreements will be prepared and signed for all rental properties.

1.3 We will closely examine city transactions to identify conflicts of interest and ensure disbursements are not made until after invoices are received and properly approved.

2. Payroll Controls and Procedures

Significant improvement over payroll controls and procedures is needed. During the year ended December 31, 2020, city payroll disbursements totaled approximately $49,000.

2.1 Timecards and leave records

Timecards were not always signed by the employee or supervisor to document approval and review of time worked, and leave records maintained did not always adequately track the hours of vacation leave earned and used, and any remaining balances. A Board member indicated the Board was unaware of the importance of timecards being signed by the employee and supervisor and of maintaining accurate leave records.

As noted in MAR finding number 1.1, weekly timecards of the former City Clerk were not always signed by the former City Clerk and her supervisor to document approval and review of time worked, allowing overpayments to occur and not be detected. In addition, the former Meter Reader and his supervisor did not sign any of the 13 monthly timecards for the months he was paid from January 2020 through March 2021. Also, the former City Treasurer and her supervisor did not sign weekly timecards for any of the 65 weekly pay periods we reviewed from January 2020 to March 2021.

Additionally, the available vacation balance for the former City Clerk was not reported on her paystubs from August 2020 through December 2020. Because her vacation leave was not adequately tracked during this time, it is unclear whether the leave balances reported in January 2021 were accurate.

Without adequate timecards or a record of leave taken, the city cannot ensure hours worked and leave earned and taken by employees are properly documented. To ensure the accuracy of the hours worked and leave taken, timecards need to be signed by the employees and reviewed and approved by

a supervisor. Leave records also aid in determining final compensation for employees leaving city employment. In addition, the FLSA requires employers maintain accurate records of actual time worked by employees.

2.2 City code

The former City Clerk did not always follow city code regarding vacation leave, compensation, and related employees. The Board also does not have ordinances establishing the amount of compensation of any city officials and employees. A Board member indicated the Board was unaware of the importance of compliance with ordinances and establishing the compensation amounts in ordinances.

- The city issued the former City Clerk a $1,632 check for 136 hours of accumulated vacation hours upon her resignation when city code did not indicate accrued vacation hours would be paid upon resignation or termination. The former City Clerk provided a letter of resignation to the Board on March 25, 2021, that indicated she was owed 136 hours for accrued vacation hours and Board meeting minutes indicated the Board accepted her resignation.

- The former City Clerk issued payroll checks to herself on a weekly basis during the year ended December 31, 2020, in violation of city code, Section 21.430, that provides for the City Clerk to be paid bi-monthly.

- The former Meter Reader, who was the grandson of the former City Clerk, was employed in violation of city code prohibiting 2 members of an immediate family (which is defined in the code to include grandchildren) be employed under the same supervisor. The former Mayor indicated he supervised both the former City Clerk and former Meter Reader. In addition, the former City Clerk may have also acted as the former Meter Reader's supervisor in violation of city code (see below).

  The payroll system maintained by the former City Clerk indicated the former Meter Reader was hired in October 2019 and terminated employment in March 2021. Board meeting minutes from January 2019 to December 2019 did not document any discussion regarding the hiring of a meter reader or an hourly rate of pay. As a result, it is unclear who hired the former Meter Reader and determined his hourly rate. The former Mayor indicated the former Meter Reader's hiring was discussed with the Board; however, another Board member indicated she recalled discussing the former Meter Reader's hiring with the former Mayor, but was unsure whether the discussion took place at a Board meeting. The former City Clerk indicated in a recorded interview that the former Mayor and herself may have discussed the former Meter Reader's pay rate in her office and not at a Board meeting.

The former Meter Reader's timecards were prepared in the scripted handwriting of the former City Clerk and indicated the former Meter Reader worked 9 1/2 hours each month. The former Mayor indicated that he reviewed the former Meter Reader's timecards and paystubs; however, these reviews were not documented. The former City Clerk indicated in a recorded interview that she prepared the former Meter Reader's timecards and that she was his legal guardian.

The former City Clerk prepared all payroll checks issued to the former Meter Reader, and was one of the two signatures for 11 of the 13 payroll checks issued to him for the period January 2020 through March 2021. The former Meter Reader was not paid for August and September 2020.

Because the former City Clerk prepared her grandson's timecards showing the hours of work, entered payroll information into the payroll system, and prepared and signed his payroll checks, it created apparent conflicts of interest and demonstrated that she was acting as his supervisor.

In addition, the former Meter Reader's hourly rate was $17 an hour or $6 an hour higher than the next highest paid employee. During 2020, the former City Clerk was paid $11 per hour and the former City Treasurer was paid $9.45 an hour. When the city hired a part-time meter reader in July 2021, the Board approved paying the Meter Reader $10.30 per hour.

City Code Section 23.080 - Relatives in the city service states, "Two members of an immediate family shall not be employed under the same supervisor; neither shall two members of an immediate family be employed at the same time, regardless of the administrative department, if such employment will result in an employee supervising a member of his immediate family. Immediate family is defined as wife, husband, mother, father, brother, sister, son, daughter, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparents, grandchildren, stepmother, stepfather, brother-in-law, sister-in-law, uncle, and aunt."

Article VII, Section 6, Missouri Constitution, provides that "any public officer or employee in this state who by virtue of his office or employment names or appoints to public office or employment any relative within the fourth degree, by consanguinity or affinity, shall thereby forfeit his office or employment."

In addition, business relationships that impair independence reduce the effectiveness of controls and decision-making and harm public confidence. If a relative is selected as an employee, documenting why that person was selected could help reduce apparent conflicts of interest. The supervision of related employees can compromise a supervisor's

objectivity when assigning duties, approving payroll, or evaluating employee performance.

- City code does not establish the amount of compensation of city officials and employees.

Because city code passed by the Board to govern the city and its residents has the force and effect of law, it is important it is complete and followed. By not following city code regarding vacation leave, the city paid more than required resulting in a greater financial burden. In addition, strict compliance with personnel policies related to relatives is necessary to ensure equitable treatment of employees, prevent misunderstandings, and ensure employees are properly compensated. Section 79.270, RSMo, authorizes the Board to fix the compensation of city officials and employees by ordinance.

2.3 Cost allocations

The city had no documentation to justify the allocation of the City Clerk's compensation to the various city funds. The City Clerk's compensation was allocated 50 percent to the Water Fund, 25 percent to the Wastewater Fund, and 25 percent to the General Fund.

The proper allocation of disbursements is necessary to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure funds are used for intended purposes, the allocation of disbursements to city accounts should be based on specific criteria and documentation supporting allocation decisions should be retained. The Board indicated it was unaware of the importance of documenting the allocation of these costs to the appropriate funds.

Recommendations

The Board of Aldermen:

2.1 Ensure timecards are properly signed and approved, employee leave balances are properly tracked and monitored, and reviews of timecards are performed to ensure the propriety of payroll payments.

2.2 Follow city code and establish the compensation of all city officials and employees by ordinance as authorized by statute.

2.3 Allocate disbursements to city funds based on specific criteria and retain documentation to support the allocation.

Auditee's Response

2.1 We will ensure timecards are properly signed and approved, employee leave balances are properly tracked and monitored, and reviews of timecards are performed to ensure the propriety of payroll payments. Currently, there are no full-time employees receiving leave benefits.

2.2 We will review city code for payroll, conflicts of interest, and compensation issues and revise, as needed. We will then follow the revised city code.

2.3 We will allocate disbursements to city funds based on specific criteria and retain documentation to support the allocation.

3. Accounting Controls and Procedures

Accounting controls and procedures need improvement. During the year ended December 31, 2020, city receipts totaled approximately $262,000. The city receives payments for utility services (water, sewer, and trash), franchise fees, property taxes, sales taxes, municipal court fines and fees, and other miscellaneous receipts.

3.1 Oversight and segregation of duties

The Board has not established adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the overpayments, improper use of city funds, and conflicts of interest noted in MAR finding numbers 1 and 2.

The City Clerk is responsible for the record-keeping duties of the city including posting transactions to the accounting system; preparing utility billings and making adjustments; receipting; maintaining payroll records; preparing, distributing, and signing payroll and disbursement checks; preparing monthly bank reconciliations; transferring money between bank accounts; preparing financial reports for Board meetings; and preparing budgets and financial statements.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. A Board member indicated the Board was unaware of the importance of segregating duties and performing a supervisory review.

3.2 Depositing and receipting

The former City Clerk and former City Treasurer did not always deposit receipts intact and timely, and rental deposits for the John Q. Hammons Community Center were not always receipted or deposited. We reviewed all receipts collected and/or deposited from August 17, 2020, through August 28, 2020, and performed a cash count on March 30, 2021, and noted the following concerns:

- Receipts totaling $1,617 collected between Thursday, August 13, 2020, and Tuesday, August 18, 2020, were not deposited until Friday, August 21, 2020. The receipts collected were for property taxes, utilities,

the sale of pipe, and other miscellaneous services. The former Mayor indicated he believed the former City Clerk went to the bank 3 to 4 times a week, and city offices were closed at 3 p.m. to allow her to go to the bank; however, the former City Clerk typically went to the bank once a week and occasionally twice a week.

- Receipts collected on August 17, 2020, and August 27, 2020, totaling $77 were not deposited intact with other city receipts deposited on August 21 and August 28, 2020. These receipts were held and not deposited until September 11, 2020, along with other receipts collected between September 3 and September 8, 2020.

- During a cash count performed on March 30, 2021, 10 checks totaling $500 were being held in the safe for rental deposits of the John Q. Hammons Community Center. Some of the checks dated back to 2006. These checks were not deposited, and receipt slips were not written for this money.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected. A Board member indicated the Board was unaware of the importance of properly receipting and depositing money.

3.3 Bank accounts

The city maintains an excessive number of bank accounts. The city maintained 24 checking accounts (excluding the municipal court account). This included accounts at 2 different banks for 11 of the city's 14 funds. The city may benefit from combining some city bank accounts.

A large number of bank accounts requires additional record keeping and increases the likelihood that errors may occur. The Board indicated it was unaware of the additional record keeping and increased risk of errors associated with the number of bank accounts.

Recommendations

The Board of Aldermen:

3.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

3.2 Ensure all money received is deposited intact and timely, and receipt slips are issued for all money received. In addition, determine the status of the rental deposits on hand and deposit or return them to the payer.

3.3 Evaluate and reduce the number of bank accounts.

Auditee's Response

3.1 We will implement appropriate reviews and monitoring procedures.

3.2 We will ensure all money received is deposited intact and in a timely manner and receipt slips are issued for all money received. We will also determine the status of the rental deposits on hand and deposit them or return them to the payer.

3.3 We will review and reduce the number of bank accounts.

4. Disbursements

Controls and procedures over disbursements need improvement. During the year ended December 31, 2020, disbursements totaled approximately $248,000.

4.1 Procurement procedures and contracts

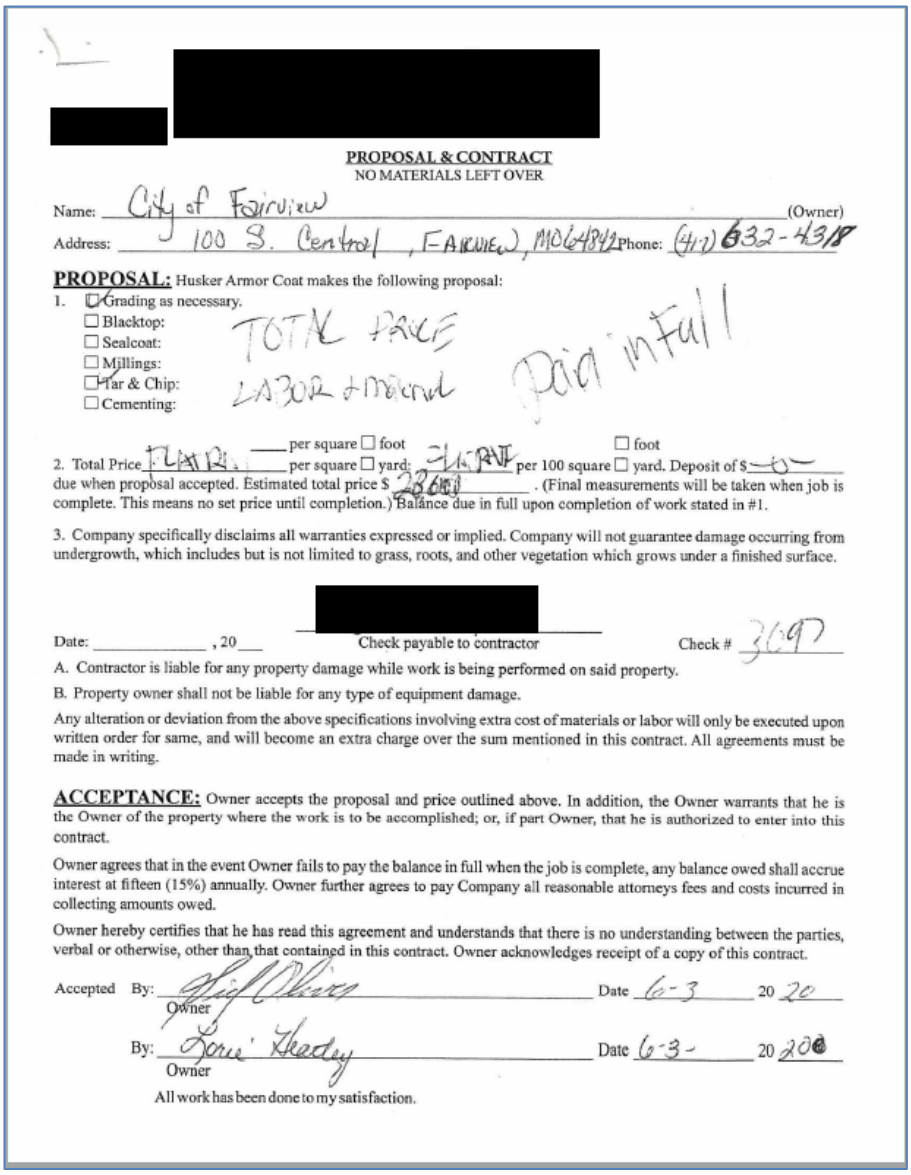
City officials did not always solicit bids or proposals as required by city code, and did not always enter into written contracts. The former Mayor entered into a contract for asphalt services after work had already began, and the contract amount was altered without Board approval.

- The city did not solicit bids for general city maintenance work provided by a company managed and owned by former Mayor Oliver and did not enter into a written contract for these services (see MAR finding number 1.3). In addition, the hourly rate charged by the company increased from $9.00 per hour to $9.45 per hour in February 2020 without documented approval of the Board. The city paid $18,664[2] to this company during the years ended December 31, 2019, and 2020.

- The city did not solicit bids for asphalt work performed on city streets. In addition, the former Mayor and former City Clerk entered into a contract with the vendor for these services after work had already begun, and the amount of the contract was increased without Board approval.

  Meeting minutes of an emergency meeting held on June 2, 2020, indicated the Board approved hiring a company to chip and seal 2 city streets with an estimated cost of $20,000 with "Work to begin today." No documentation was retained to explain why an emergency meeting was needed, and no notice of the meeting was given to the public (see MAR finding number 7.2). In addition, the contract with the company (shown below) was not signed until June 3, 2020 (the day after the work was to begin), and the $20,000 estimate was written over (changed) to be increased to $23,000. The redactions to the invoice are of information of a personal, privileged, or sensitive nature.

[2] The amount reported in MAR finding number 1.3 paid to former Mayor Oliver's business ($17,325) only includes payments made while former Mayor Oliver was on the Board during those years (January 1, 2019, to June 9, 2020).



[redacted]

PROPOSAL & CONTRACT
NO MATERIALS LEFT OVER

Name: City of Fairview (Owner)
Address: 100 S. Central, FAIRVIEW, MO 64842 Phone: (417) 632-4318

PROPOSAL: Husker Armor Coat makes the following proposal:

1. ☑ Grading as necessary.
   - ☐ Blacktop:
   - ☐ Sealcoat:
   - ☐ Millings:
   - ☐ Tar & Chip:
   - ☐ Cementing:

TOTAL PRICE LABOR + Material Paid in Full

2. Total Price [redacted] ____ per square ☐ foot ____ per square ☐ yard; [redacted] per 100 square ☐ foot ☐ yard. Deposit of $ -0- due when proposal accepted. Estimated total price $ 2860 . (Final measurements will be taken when job is complete. This means no set price until completion.) Balance due in full upon completion of work stated in #1.

3. Company specifically disclaims all warranties expressed or implied. Company will not guarantee damage occurring from undergrowth, which includes but is not limited to grass, roots, and other vegetation which grows under a finished surface.

[redacted]

Date: _____, 20___ Check payable to contractor Check # 3697

A. Contractor is liable for any property damage while work is being performed on said property.

B. Property owner shall not be liable for any type of equipment damage.

Any alteration or deviation from the above specifications involving extra cost of materials or labor will only be executed upon written order for same, and will become an extra charge over the sum mentioned in this contract. All agreements must be made in writing.

ACCEPTANCE: Owner accepts the proposal and price outlined above. In addition, the Owner warrants that he is the Owner of the property where the work is to be accomplished; or, if part Owner, that he is authorized to enter into this contract.

Owner agrees that in the event Owner fails to pay the balance in full when the job is complete, any balance owed shall accrue interest at fifteen (15%) annually. Owner further agrees to pay Company all reasonable attorneys fees and costs incurred in collecting amounts owed.

Owner hereby certifies that he has read this agreement and understands that there is no understanding between the parties, verbal or otherwise, other than that contained in this contract. Owner acknowledges receipt of a copy of this contract.

Accepted By: [redacted] Owner Date 6-3 20 20

By: Dorie' Headley Owner Date 6-3- 20 20

All work has been done to my satisfaction.

The contract states "Any alteration or deviation from the above specifications involving extra cost of materials or labor will only be executed upon written order for same, and will become an extra charge over the sum mentioned in this contract. All agreements must be made in writing." However, documentation was not retained to explain the reason the contract cost was changed, whether the cost of the contract was changed after it was signed or it was changed before it was signed, and who changed the cost of the contract. The contract and check issued to the person providing asphalt services were signed only by the former Mayor and former City Clerk, and as a result, the $3,000 increase in

contract cost was not approved by the Board. The city also did not file a 1099 form with the Internal Revenue Service (IRS) for this payment.

- The city has not bid trash services or entered into a new contract with the city's trash provider since 2017. The city signed a contract with the city's current trash provider in 2011 for a term of 3 years with an automatic renewal for an additional 3 years. Based on these terms, the contract expired in 2017. The city paid $17,624 for trash service during the year ended December 31, 2020.

- The city has not entered into written contracts for sewer lagoon maintenance services and cleaning services for the John Q. Hammons Community Center. During the year ended December 31, 2020, the city paid $9,350 for sewer lagoon maintenance services and $1,920 for cleaning services.

A Board member indicated the Board was not aware of the importance of following city code, entering into written contracts before work begins, and ensuring 1099 forms are filed with the IRS.

City Code Section 25.080 states, "All purchases of, and contracts for supplies and contractual services, and all sales of personal property which has become obsolete and unusable shall, except as specifically provided herein, be based wherever possible on competitive bids." City Code Section 25.090 states, "All supplies and contractual services, . . . when the estimated cost thereof shall exceed five thousand dollars ($5,000.00), shall be purchased by formal, written contract from the lowest responsible bidder, after due notice inviting proposals." In addition, City Code Section 21.298 states, the "Mayor may approve purchases of up to $1,000.00 without Board of Alderman [*sic*] approval. Purchases of over $1,000.00 to $5,000.00 with the approval of the Board of Alderman [*sic*] may be made. Purchases of over $5,000.00 must be put out for bid and approved by the Board of Alderman [*sic*]. The Mayor may exceed the $1,000.00 limit on emergency repairs only on city utilities and/or city vehicles, tractor and monthly bills for insurance, utilities, taxes and payroll. The Mayor is to advise the Board of Alderman [*sic*] by phone or in person of any emergency repairs in a reasonable time after repairs are made and advise of the cost."

In addition to being authorized by city code, the routine use of a competitive procurement process for major purchases ensures the city has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in city business. Complete documentation of all bids received and justification for awarding the bid should be maintained. Also, periodically soliciting proposals for professional services helps ensure all parties are given an equal opportunity to participate in city business, helps provide a range of possible choices, and allows the Board to

make better-informed decisions to ensure necessary services are obtained from the best qualified provider, taking expertise, experience, and/or cost into consideration.

Section 432.070, RSMo, indicates no city shall make any contract, unless such contract be made upon a consideration wholly to be performed or executed subsequent to the making of the contract; and such contract, including the consideration, shall be in writing and dated when made, and shall be subscribed by the parties thereto, or their agents authorized by law and duly appointed and authorized in writing.

Sections 6041 to 6050Y of the Internal Revenue Code require non-wage payments of at least $600 in one year to an individual be reported to the federal government on a 1099 form.

4.2 Credit cards

The city does not monitor credit card limits, adequate supporting documentation was not retained for some credit card purchases, and some disbursements made were not a necessary and prudent use of public funds. The city paid the credit card company $10,248 during the year ending December 31, 2020.

- The city's monthly-cycle credit card limit is excessive. The limit for the city's 2 credit cards was $24,000, ($12,000 for a credit card used by the former Mayor and $12,000 for a credit card used by the former City Clerk).

- Supporting documentation was not retained for $856 of $976 (88 percent) of credit card purchases made by the former Mayor during the period January 2020 through June 2020. For example, documentation was not retained for some purchases of water system supplies, office supplies, meals, and fuel.

- Some of the purchases made by the former Mayor and former City Clerk did not appear to be a necessary and prudent use of public funds. For example, according to the credit card statement and invoices, some of the meals purchased by the former Mayor were within 6 miles of the city (City of Wheaton) and others within 44 miles of the city (City of Joplin), and some of the meals were purchased for 2 individuals. The purpose of the meals was not documented and were made on days where the credit card was also used to purchase city supplies.

Excessive credit card limits and purchasing ability increases the risk of abuse and potential large liabilities for the city. By periodically comparing the actual purchasing card activity to monthly cycle limits and adjusting limits as needed, the city can strengthen control over the cards and reduce potential risks. To ensure obligations were actually incurred and amounts paid were

proper, all disbursements should be supported by paid receipts, itemized vendor invoices, or other detailed documentation with payment information clearly indicated. Citizens have placed a fiduciary trust in their public officials to spend city money in a prudent and necessary manner. A Board member indicated the Board was unaware of the importance of better controls over city credit cards.

4.3 Dual signatures

The former City Clerk (as noted in MAR finding number 1.1) and former City Treasurer signed their own payroll checks, and former Mayor Oliver signed checks issued to a company he managed and owned (as noted in MAR finding number 1.3), on numerous occasions, and the former City Clerk typically signed the payroll checks of the Meter Reader (her grandson) as noted in MAR finding number 2.2. Their signatures on these checks were 1 of the 2 required signatures. In addition, several instances were noted in which the former City Clerk was the only signer on other city checks. City checks typically require 2 signatures, and the former Mayor, a former Alderwoman, former City Clerk, and former City Treasurer were authorized check signers. The former Mayor indicated the former City Clerk and the former City Treasurer should not have signed their own checks.

Dual independent authorized signatures help provide assurance that checks represent payment for legitimate city disbursements. Failure to require dual independent signatures on all checks is a significant control weakness and may have allowed overpayments, improper use, and conflicts of interest to occur. A Board member indicated the Board was unaware of the importance of ensuring dual independent authorized signatures are on all checks.

Recommendations

The Board of Aldermen:

4.1 Follow formal bidding policies and procedures as required by city code, enter into written contracts prior to beginning work as required by state law, and ensure 1099 forms are issued in accordance with IRS regulations.

4.2 Review and adjust credit card limits, require adequate, detailed supporting documentation be retained for all disbursements, and ensure all disbursements are necessary and a prudent use of public funds.

4.3 Require dual independent signatures on all checks.

Auditee's Response

4.1 We will review our current city policies and procedures for revision, and we will follow any new and current policy/procedures. We will enter into written contracts prior to beginning work as required by state law. We will also ensure 1099 forms are issued in accordance with IRS regulations.

4.2 We will review and adjust credit card limits, and require adequate, detailed documentation for all disbursements, and we will ensure all disbursements are necessary and a prudent use of taxpayer funds.

4.3 We will require dual independent signatures on all checks.

5. Utility System Controls and Procedures

Significant weaknesses exist in the city's utility system controls and procedures. As a result, there is less assurance all utility payments have been properly recorded and transmitted. The city collected approximately $104,700 in utility receipts during the year ended December 31, 2020.

5.1 Utility reconciliations

City personnel do not prepare proper reconciliations related to utility services.

- The former City Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services.

- Significant differences between the gallons of water pumped and gallons of water billed and used by the city were not investigated. We compared the reports of water usage to water pumped from January 2020 through December 2020 and noted unidentified differences ranging from 12 percent to 21 percent more water pumped than used (billed). For October 2020, the reports indicate 70 percent more water was used (billed) than was pumped.

  According to the United States Environmental Protection Agency, most states have regulatory policies that set acceptable losses from public water systems at a maximum of between 10 to 15 percent or less.[3] The standard for Missouri established by the Department of Natural Resources is 10 percent.

Monthly reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, errors or discrepancies are detected timely, and to help detect significant water loss or other problems and ensure all water usage is properly billed. A Board member and the City Clerk indicated they were unaware of the importance of preparing and reviewing these reconciliations.

5.2 Adjustments

The former City Clerk made adjustments to customer accounts, including writing off charges caused by water leaks or incorrect meter readings, without

[3] United States Environmental Protection Agency, *Control and Mitigation of Drinking Water Losses in Distribution Systems, Appendix A, Table A-2, Selected State Standards for Unaccounted-for Water,* <https://www.awwa.org/Portals/0/AWWA/Government/WaterLossControl508.pdf>, accessed August 4, 2022.

obtaining independent approval or maintaining adequate documentation to support the reason for the adjustment. A subsequent City Clerk indicated she did not know how to generate a report of adjustments. In addition, the Board does not review and approve all adjustments. Our review of current and former Board of Aldermen utility accounts during the year ended December 31, 2020, showed adjustments were made to improperly remove late penalties charged to the accounts. As a result, there is an increased risk of theft and misuse occurring without being detected.

To ensure adjustments to utility accounts are valid and approved, adjustment transactions should be approved before they are made in the computer system and the posted adjustments should later be compared to the list of approved adjustments. Review and approval of adjustments by the Board is necessary to ensure adjustments made are proper. A Board member indicated the Board was unaware of the importance of reviewing adjustments made to the utility system.

5.3 Late penalties and shut off procedures

Late penalties are not always charged and utility services are not shut off in accordance with city ordinances.

During the year ended December 31, 2020, 11 instances were noted in which late penalties were not assessed properly and shut offs were not initiated for former and current members of the Board.

A review of customer accounts for December 2020, identified 31 customers with delinquent account balances older than 30 days, totaling $4,838, that had not been shut off in accordance with city ordinance. In addition, a listing of requests for shut offs was not maintained or provided to the Board.

City Ordinance 68.010(8) states, "Service bills not paid by the sixteenth shall be subject to a ten percent (10%) late charge. Failure of the Owner to submit a service bill shall not excuse the water user from his obligation to pay for the water used when the bill is submitted. Failure to pay a bill by the thirtieth day following the close of the period for which service was rendered shall result in the disconnection of the service and such disconnection shall be made without the necessity of notice to the water user."

Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. To ensure all customers receive equitable treatment and city revenue is maximized, procedures need to be established to ensure penalty provisions in the ordinance are enforced and any variance from the ordinance is properly approved. A Board member indicated the Board was unaware of the importance of reviewing utility accounts to ensure compliance with city ordinances.

5.4 Utility deposits

The City Clerk does not reconcile the list of customer utility deposits held to the related money held in the Water/Sewer Fund bank account. At December 31, 2020, the list of utility deposits on hand totaled $8,822 and the reconciled Water/Sewer Fund bank account balance was $9,723, resulting in an unidentified balance (overage) of $901.

Refundable utility deposits are restricted funds held for customers. Periodic reconciliation of customer utility deposit balances to city accounting records is necessary to ensure sufficient funds are available for deposit refunds. Differences should be adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money. The Board indicated it was unaware of the importance of reconciling the list of utility deposits on hand with the related reconciled bank balance.

5.5 Partial payments

The city does not have an ordinance or written policies authorizing partial payments. Partial payments were not approved by someone independent of the utility's accounting functions and written payment agreements for partial payments did not exist.

City Code Section 68.010 states failure to pay a bill by the 30th day following the close of the period for which services were rendered shall result in disconnection of the service. Good business practices require adequate collection procedures be established to ensure accounts are collected timely and bad debts are kept to a minimum. The Board indicated it was unaware of the importance of revising ordinances and establishing procedures for partial payments.

Recommendations

The Board of Aldermen:

5.1 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and significant differences between gallons of water billed to gallons pumped should be investigated and resolved.

5.2 Require the City Clerk to prepare a report of adjustments and ensure an independent and/or supervisory review and approval of all adjustments made in the utility system is performed.

5.3 Ensure late penalties are charged and utility service is shut off in accordance with city ordinance, and maintain a record of shut offs, along with any relevant documentation.

5.4 Periodically reconcile customer utility deposits in the utility system to accounting records and cash balances, and promptly investigate any differences. In addition, any unidentified money should be disbursed in accordance with state law.

5.5 Establish an ordinance for partial payments and create policies and procedures governing the process that should include at least (1) a written payment plan for each partial payer, and (2) approval of each plan by someone independent of the utility's accounting functions.

Auditee's Response

5.1 We will ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts and significant differences between gallons of water billed to gallons pumped are investigated and resolved.

5.2 We will require the City Clerk to prepare a report of adjustments and ensure an independent review and approval of all adjustments made in the utility system is performed.

5.3 We will review and revise our ordinance and follow the updated ordinance. We will also maintain a record of shut offs along with any relevant documentation.

5.4 We will periodically reconcile customer utility deposits in the utility system to accounting records and cash balances and promptly investigate any differences. We will research any unidentified money and disburse it in accordance with state law.

5.5 We will establish an ordinance for partial payments and create policies and procedures governing this process.

6. Budgeting, Planning, and Financial Reporting

Budgeting, planning, and financial reporting procedures need improvement.

6.1 Budgets

The Board does not have adequate procedures to prepare or monitor budgets.

Preparation

City officials did not include all the statutorily required elements in the budgets prepared for the years ending December 31, 2021, and 2020. The budgets did not include a budget message, actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balances, a budget summary, or balances of the city's indebtedness.

Section 67.010, RSMo, requires the annual budget be prepared that presents a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations

for each area of city operations. It also assists in setting tax levies, utility rates, and informing the public about city operations and current finances.

Monitoring

The Board does not adequately monitor budget-to-actual receipts and disbursements. On January 12, 2021, the former City Clerk presented a budget-to-actual report for the year ended December 31, 2020, to the Board, and actual disbursements exceeded budgeted disbursements for 6 of the 14 funds as follows:

Fund	Budgeted Disbursements	Actual Disbursements
General	$ 68,090	75,474
Wastewater	26,024	26,977
Street	31,106	40,610
Hammons Trust	12,888	44,435
Centennial	304	953
Auxiliary	1,239	2,387

Budget amendments were not prepared or approved by the Board before the budgets for these funds were overspent or before the fiscal year ended.

Section 67.040, RSMo, requires political subdivisions to keep disbursements within amounts budgeted, but allows for budget increases if the governing body officially adopts a resolution setting forth the facts and reasons. In addition, Section 67.080, RSMo, provides that no disbursements of public money be made unless it is authorized in the budget. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

A Board member and the City Clerk indicated they were unware of these requirements.

6.2 Maintenance plans

City officials have not developed a formal annual maintenance plan for city streets. In addition to the motor-vehicle related revenues received from the state, the city also receives the proceeds from a property tax levy restricted for street use. During the year ending December 31, 2020, street fund receipts totaled $15,974.

A formal maintenance plan should be prepared in conjunction with the annual budget and include a description of the streets needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The plan should be included in the budget message and approved by the Board. In addition, a public hearing should be held to obtain input from city residents.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. A plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year. A Board member indicated the Board was unaware of the importance of developing a formal maintenance plan for its streets.

6.3 Filing of financial reports

City officials did not file an accurate financial report with the SAO for the year ended December 31, 2020, as required by state law. The financial report submitted did not include accurate ending cash balances for 3 of the 12 funds[4] (excluding the Municipal Court Fund) and did not include the Hammons Endowment Fund. In addition, receipts and disbursements by fund included in the financial report did not agree to the receipts and disbursements reported on the summary of funds page of the same financial report as follows:

Fund	Receipts by Fund	Receipts per Summary of Funds
General	$ 49,166	89,317
Water	112,188	132,685
Wastewater	28,349	30,408
Street	21,693	20,600
Hammons Trust	5,718	3,055
Centennial	1,201	660

Fund	Disbursements by Fund	Disbursements per Summary of Funds
General	$ 53,197	75,474
Water	111,329	128,548
Wastewater	30,326	26,459
Street	18,015	40,610
Hammons Trust	5,471	2,884
Centennial	340	958

To be of maximum assistance to the Board and to adequately inform the public, the city's financial statements need to accurately report financial activity and fund balances. A Board member indicated that the Board was unaware the financial statements were not accurate.

[4] The city had a bank account at 2 different banks for 11 of the 12 bank accounts listed on the financial report submitted. The accounts for each fund were combined for financial reporting.

6.4 Published financial statements

City officials did not publish semiannual financial statements for the year ended December 31, 2020, as required by state law. As a result, information regarding the city's financial activity and condition is not available to all citizens.

Section 79.160, RSMo, requires the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. In addition, City Code Section 21.420(6) indicates the City Clerk "shall prepare semi-annually a statement of the receipts and expenditures of the city, and cause the same to be published in a newspaper published in the city." A Board member indicated the Board was unaware of this requirement.

Recommendations

The Board of Aldermen:

6.1 Prepare annual budgets that contain all information required by state law, ensure disbursements do not exceed budgeted amounts, and prepare any necessary budget amendments timely.

6.2 Establish a formal annual street maintenance plan.

6.3 Submit accurate annual financial reports to the State Auditor's Office.

6.4 Publish semiannual financial statements as required by state law and city code.

Auditee's Response

6.1 We will prepare annual budgets that contain all information required by state law, ensure disbursements do not exceed budgeted amounts, and prepare any necessary budget amendments timely.

6.2 We will establish a formal annual street maintenance plan.

6.3 We will submit accurate annual financial reports to the State Auditor's Office.

6.4 We will publish semiannual financial statements as required by state law and city code.

7. Sunshine Law

The city did not comply with the Sunshine Law for some closed and open Board meetings.

7.1 Closed meetings

The Board did not comply with the Sunshine Law for 7 out of 8 closed meetings held during the year ended December 31, 2020.

Allowable topics

The Missouri Attorney General's Office (AGO) filed a civil lawsuit against the city in the Circuit Court of Newton County on April 13, 2021, for

violations of the Sunshine Law (Case Number 21NW-CV00965). The AGO cited 4 counts of violations of Section 610.022.3, RSMo.[5]

A Consent Judgment was filed by the Newton County Circuit Court on September 28, 2021. The Consent Judgment concluded that the city violated Section 610.022.3, RSMo, on all 4 counts. The city was ordered by the court to pay a $250 civil monetary penalty for each of the 4 violations of the Sunshine Law for a total penalty of $1,000, pursuant to Section 610.027.3, RSMo. It was further ordered that $600 of the civil monetary penalty due pursuant to Section 610.027.3, RSMo, be suspended, subject to being executed if the Court subsequently finds a violation of the Consent Judgment has occurred. If no such violation occurs during the 2-year period following the date of the Consent Judgment, the $600 penalty will be forgiven.

Reasons for closing meetings

Consistent with the Consent Judgment, open meeting minutes did not always document the specific reasons or section of law allowing the meetings to be closed. Most meeting notices and agendas included a statement that a closed session could be held in the event the Board wanted to enter into a closed session.

Section 610.022, RSMo, of the Sunshine Law requires public bodies to announce the specific reasons allowed by law for going into a closed session and to enter the vote and reason into the minutes. The section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

A Board member indicated the Board was not aware of these requirements of the Sunshine Law prior to the AGO investigation.

7.2 Open meetings

The Board did not always comply with the Sunshine Law regarding open meetings.

- The Board held Board meetings on April 14, 2020, and May 12, 2020, but did not allow the public to attend, citing the COVID-19 pandemic and did not provide an alternative way for the public to access these meetings. After these 2 meetings, the Board started holding the open meetings at the John Q. Hammons Community Center to allow for social distancing.

[5] Section 610.022.3, RSMo, states, "Any meeting or vote closed pursuant to section 610.021 shall be closed only to the extent necessary for the specific reason announced to justify the closed meeting or vote. Public governmental bodies shall not discuss any business in a closed meeting, record or vote which does not directly relate to the specific reason announced to justify the closed meeting or vote. Public governmental bodies holding a closed meeting shall close only an existing portion of the meeting facility necessary to house the members of the public governmental body in the closed session, allowing members of the public to remain to attend any subsequent open session held by the public governmental body following the closed session."

It is unclear why the Board did not hold these 2 meetings at this location to allow the public access to the meetings.

- As noted in MAR finding number 4.1, the Board held an emergency meeting on June 2, 2020, and approved hiring a company to chip and seal 2 city streets with an estimated cost of $20,000. No documentation was retained to explain why an emergency meeting was needed, and no notice of the meeting was given to the public.

Section 610.020.1, RSMo, requires all public governmental bodies to give notice of the time, date, and place of each meeting, and its tentative agenda, in a manner reasonably calculated to advise the public of the matters to be considered, and if the meeting will be conducted by telephone or other electronic means, the notice of the meeting must identify the mode by which the meeting will be conducted and the designated location where the public may observe and attend the meeting. If a public body plans to meet by internet chat, internet message board, or other computer link, it shall post a notice of the meeting on its website in addition to its principal office and must notify the public how to access that meeting.

Section 610.020.2, RSMo, requires notice conforming with all of the requirements of subsection 1 of this section to be given at least 24 hours, exclusive of weekends and holidays when the facility is closed, prior to the commencement of any meeting of a governmental body unless for good cause such notice is impossible or impractical, in which case as much notice as is reasonably possible must be given. Each meeting must be held at a place reasonably accessible to the public and of sufficient size to accommodate the anticipated attendance by members of the public, and at a time reasonably convenient to the public, unless for good cause such a place or time is impossible or impractical. Every reasonable effort must be made to grant special access to the meeting to handicapped or disabled individuals.

A Board member indicated the Board was not aware of these requirements of the Sunshine Law prior to the AGO investigation.

Recommendations

The Board of Aldermen:

7.1 Ensure specific reasons for closing a meeting are documented in the open minutes and discussions are limited to the specific reasons cited for closing the meeting.

7.2 Ensure all Board meetings are held at a place and in a manner to accommodate and allow the public access to the meetings, proper notification and agendas for public meetings are given, and the reasons for holding emergency meetings are documented.

Auditee's Response

7.1 We will ensure specific reasons for closing a meeting are documented in open minutes and discussions are limited to the specific reasons cited for closing the meeting.

7.2 We will ensure all Board meetings are held at a place and in a manner to accommodate and allow the public access to meetings, proper notification is given, and the reason for emergency meetings are documented when they occur.

8. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[6]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. A Board member indicated the Board was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will develop a written records management and retention policy to address electronic communication management and retention to comply with Missouri Secretary of State Records Service Division electronic communication guidelines.

[6] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed June 13, 2022.

9. Capital Assets

City officials do not maintain records of all capital assets owned by the city.

The listing of capital assets maintained does not include records of land, utility system infrastructure, equipment, and other property. In addition, city officials do not tag, number, or otherwise identify assets as property of the city, or perform an annual physical inventory of city property.

Adequate capital asset records and procedures are necessary to provide controls over city property, safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage. A Board member indicated the Board was unaware of the importance of maintaining a complete record of capital assets.

Recommendation

The Board of Aldermen ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent disposition. The Board should also ensure city personnel properly tag, number, or otherwise identify all applicable city property, conduct an annual physical inventory, and compare this inventory to detailed records.

Auditee's Response

We will ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as information, tag number, description, cost, acquisition date, location, and subsequent disposition. The Board will also ensure city personnel properly tag number or otherwise identify all applicable city property, conduct an annual physical inventory, and compare this inventory to detailed records.

City of Fairview
Organization and Statistical Information

The City of Fairview is located in Newton County. The city was incorporated in 1907 and is a fourth-class city. The city employed 1 full-time employee and 2 part-time employees on December 31, 2020.

City operations include law enforcement services, utilities (water, sewer, and trash), street maintenance, park services, and the John Q. Hammons Community Center.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2020, are identified below. The Mayor and Board of Aldermen members do not receive any compensation for their service.

Ashley Rodgers, Mayor (1)
Tammy O'Brien, Alderwoman (2)
Raymond Stapleton, Alderman (3)
Pamela McNee, Alderwoman (4)
Bill Canoy, Alderman (5)

(1) Sid Oliver served until June 2020. Ashley Rodgers was elected in June 2020 and resigned in October 2021. Mickey Schouten was elected in April 2022.

(2) Tammy O'Brien resigned in March 2021. John Cook was elected in April 2021.

(3) Raymond Stapleton was impeached in April 2021. Barbara Stapleton was appointed in April 2021. Raymond Stapleton was reinstated by court order in July 2021 and resigned the same day. Barbara Stapleton was reappointed in July 2021 and elected in April 2022.

(4) Pamela McNee resigned in March 2021. George Richards was elected in April 2021.

(5) Bill Canoy resigned in March 2021. Trish Christensen was appointed in April 2021 and elected in April 2022.

Other Principal Officials

The City Clerk, City Treasurer, and Police Chief are appointed positions. The city's principal officials at December 31, 2020, are identified below:

Lorie Heatley, City Clerk (1)
Betty Kruse, City Treasurer (2)
Police Chief, Vacant (3)

(1) Lorie Heatley resigned in March 2021, and was replaced by Bruce Forsberg as Interim City Clerk from March 2021 until May 2021. Denise Robertson was hired in May 2021 and resigned in July 2022. Staecy Fox was hired in May 2022 and resigned in October 2022. Chelsie Dick was hired in October 2022.

(2) Betty Kruse resigned in March 2021, and this position has not been filled by the Board.

(3) Robert Jacobus was hired in March 2021, and was terminated in April 2021. Russell Nicholes was hired to work part-time in January 2022.

Financial Activity

A summary of the city's financial activity, prepared using the city's bank statements, for the year ended December 31, 2020, follows:

City of Fairview
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended December 31, 2020

	General Account (1)	Street Account (1)	Water Account (1)	Wastewater Account (1)	Water/Sewer Account (1)	Hammons Checking Account (1)	Hammons Trust Account	Hammons Endowment Account
RECEIPTS								
Receipts	$ 88,817	15,974	101,860	0	2,829	3,050	47,895	5
Transfers in	834	4,626	30,118	29,599	214	0	250	0
Total Receipts	89,651	20,600	131,978	29,599	3,043	3,050	48,145	5
DISBURSEMENTS								
Disbursements	55,886	35,986	96,396	13,455	248	2,559	40,441	0
Transfers out	19,666	4,520	31,497	12,504	893	50	483	0
Total Disbursements	75,552	40,506	127,893	25,959	1,141	2,609	40,924	0
RECEIPTS OVER(UNDER) DISBURSEMENTS	14,099	(19,906)	4,085	3,640	1,902	441	7,221	5
CASH BALANCE, JANUARY 1, 2020	13,166	29,764	25,408	14,849	7,894	487	83,333	1,469
CASH BALANCE, DECEMBER 31, 2020	$ 27,265	9,858	29,493	18,489	9,796	928	90,554	1,474

	Hammons Deposit Account (1)	Replacement & Extension Account (1)	Centennial Account (1)	Auxiliary Account (1)	Bond Reserve Account (1)	Hammons Certificates of Deposit	Total (all funds)
RECEIPTS							
Receipts	$ 0	0	160	0	0	946	261,536
Transfers in	0	1,200	0	2,772	0	0	69,613
Total Receipts	0	1,200	160	2,772	0	946	331,149
DISBURSEMENTS							
Disbursements	55	0	458	2,387	0	0	247,871
Transfers out	0	0	0	0	0	0	69,613
Total Disbursements	55	0	458	2,387	0	0	317,484
RECEIPTS OVER(UNDER) DISBURSEMENTS	(55)	1,200	(298)	385	0	946	13,665
CASH BALANCE, JANUARY 1, 2020	720	9,596	1,791	56	7,215	268,115	463,863
CASH BALANCE, DECEMBER 31, 2020	$ 665	10,796	1,493	441	7,215	269,061	477,528

(1) The city had 2 bank accounts (one account at 2 different banks) for each of these accounts. The city withdrew some money from the bank accounts at one bank to open similar bank accounts at another bank. Accounts were combined for this schedule. Receipts and disbursements were adjusted for these withdrawals and subsequent deposits.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

Office of Missouri State Auditor

SUBPOENA

To: Lorie Heatley
[redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Pam Allison, Audit Manager, at the Landers State Office Building, 149 Park Central Square, Suite 814, Springfield, MO 65806, at 10:30 a.m. on Wednesday, October 12, 2022, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Troy Royer at 149 Park Central Square, Suite 814, Springfield, MO 65806 or email the records to Troy.Royer@auditor.mo.gov.

ISSUED this 26th day of September, 2022, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 28TH day of September, 2022.

Office of Missouri State Auditor

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Fairview for the time period of January 2020 to March 2021.

This request includes, but is not limited to, the following:

1. Timesheets and or time cards, pay checks, pay stubs, bank statements, leave records, personnel policies, and any and all payroll records for services provided to the City of Fairview from January 2020 until March 2021;

2. Any and all documents related to your testimony during the interview held on September 28, 2022.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Appendix B
City of Fairview
Payments to Former City Clerk

Check Date	Check Number	Pay Period Per Pay Stub	Gross Pay Amount (1)	Net Pay Amount	Check Signers (2)	Hours Recorded on Timecard (3)		Hours Recorded in Payroll System (3)	Hours Over/ (Under) Paid	Total Amount Over/ (Under) Paid	
01/09/20	8008	12/30/2019 - 01/05/2020	$ 440.00	385.34	Sid Oliver & Betty Kruse	33.500		40.000	6.500	$ 71.50	
01/14/20	8013	01/06/2020 - 01/12/2020	440.00	385.34	Sid Oliver & Betty Kruse	35.000		40.000	5.000	55.00	
01/23/20	8017	01/13/2020 - 01/19/2020	440.00	385.34	Sid Oliver & Betty Kruse	39.500		40.000	0.500	5.50	
01/30/20	8022	01/20/2020 - 01/26/2020	462.00	401.66	Lorie Heatley & Betty Kruse	41.167		42.000	0.833	9.16	(4)
02/06/20	8027	01/27/2020 - 02/02/2020	440.00	385.34	Sid Oliver & Betty Kruse	37.000		40.000	3.000	33.00	
02/13/20	8032	02/03/2020 - 02/09/2020	440.00	385.34	Sid Oliver & Betty Kruse	36.167		40.000	3.833	42.16	
02/20/20	8037	02/10/2020 - 02/16/2020	440.00	385.34	Sid Oliver & Betty Kruse	24.500		40.000	15.500	170.50	
02/26/20	8042	02/17/2020 - 02/23/2020	440.00	385.34	Sid Oliver & Betty Kruse	31.000		40.000	9.000	99.00	
03/04/20	8048	02/24/2020 - 03/01/2020	440.00	385.34	Sid Oliver & Betty Kruse	30.750		40.000	9.250	101.75	
03/12/20	8052	03/02/2020 - 03/08/2020	440.00	385.34	Sid Oliver & Betty Kruse	31.500		40.000	8.500	93.50	
03/18/20	8056	03/09/2020 - 03/15/2020	440.00	385.34	Sid Oliver & Lorie Heatley	30.000		40.000	10.000	110.00	
03/26/20	8062	03/16/2020 - 03/22/2020	440.00	385.34	Sid Oliver & Betty Kruse	40.000		40.000	0.000	0.00	
04/01/20	8069	03/23/2020 - 03/29/2020	440.00	385.34	Sid Oliver & Betty Kruse	36.500		40.000	3.500	38.50	
04/09/20	8073	03/30/2020 - 04/05/2020	440.00	385.34	Lorie Heatley & Betty Kruse	32.500		40.000	7.500	82.50	
04/16/20	8078	04/06/2020 - 04/12/2020	440.00	385.34	Sid Oliver & Lorie Heatley	34.000		40.000	6.000	66.00	
04/21/20	8082	04/13/2020 - 04/19/2020	440.00	385.34	Sid Oliver & Lorie Heatley	33.000		40.000	7.000	77.00	
04/27/20	8088	04/20/2020 - 04/26/2020	440.00	385.34	Sid Oliver & Lorie Heatley	30.500		40.000	9.500	104.50	
05/07/20	8094	04/27/2020 - 05/03/2020	440.00	385.34	Sid Oliver & Lorie Heatley	34.000		40.000	6.000	66.00	
05/14/20	8098	05/04/2020 - 05/10/2020	440.00	385.34	Sid Oliver & Lorie Heatley	33.500		40.000	6.500	71.50	
05/21/20	8100	05/11/2020 - 05/17/2020	440.00	385.34	Sid Oliver & Betty Kruse	28.000		40.000	12.000	132.00	
05/28/20	8105	05/18/2020 - 05/24/2020	440.00	385.34	Sid Oliver & Betty Kruse	35.500		40.000	4.500	49.50	
06/04/20	8109	05/25/2020 - 05/31/2020	440.00	385.34	Lorie Heatley & Betty Kruse	35.000	(5)	40.000	5.000	55.00	
06/11/20	8114	06/01/2020 - 06/07/2020	440.00	385.34	Lorie Heatley & Betty Kruse	31.000		40.000	9.000	99.00	
06/18/20	8121	06/08/2020 - 06/14/2020	440.00	385.34	Lorie Heatley & Betty Kruse	33.500		40.000	6.500	71.50	
06/24/20	8123	06/15/2020 - 06/21/2020	440.00	385.34	Lorie Heatley & Betty Kruse	33.500		40.000	6.500	71.50	
06/30/20	8128	06/22/2020 - 06/28/2020	440.00	385.34	Lorie Heatley & Betty Kruse	35.000		40.000	5.000	55.00	
07/08/20	8142	06/29/2020 - 07/05/2020	440.00	385.34	Lorie Heatley & Betty Kruse	34.000		40.000	6.000	66.00	
07/16/20	8147	07/06/2020 - 07/12/2020	440.00	385.34	Lorie Heatley & Betty Kruse	37.000		40.000	3.000	33.00	
07/23/20	8152	07/13/2020 - 07/19/2020	440.00	385.34	Lorie Heatley & Betty Kruse	46.083		40.000	(6.083)	(100.37)	(6)
07/30/20	8155	07/20/2020 - 07/26/2020	440.00	385.34	Lorie Heatley & Betty Kruse	40.000	(5)	40.000	0.000	0.00	

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08/06/20	8158	07/27/2020 - 08/02/2020	463.38	402.93	Lorie Heatley & Betty Kruse	40.417		41.417	1.000	16.50	(6)
08/13/20	8161	08/03/2020 - 08/09/2020	429.00	376.18	Lorie Heatley & Betty Kruse	29.000		39.000	10.000	110.00	
08/20/20	8166	08/10/2020 - 08/16/2020	440.00	385.34	Lorie Heatley & Betty Kruse	40.083	(5)	40.000	(0.083)	(0.91)	(4)
08/27/20	8168	08/17/2020 - 08/23/2020	440.00	385.34	Lorie Heatley & Betty Kruse	30.000		40.000	10.000	110.00	
09/03/20	8173	08/24/2020 - 08/30/2020	440.00	385.34	Lorie Heatley & Betty Kruse	33.917		40.000	6.083	66.91	
09/09/20	8175	08/31/2020 - 09/06/2020	440.00	385.34	Lorie Heatley & Betty Kruse	33.250		40.000	6.750	74.25	
09/17/20	8178	09/07/2020 - 09/13/2020	440.00	385.34	Lorie Heatley & Betty Kruse	35.333		40.000	4.667	51.34	
09/24/20	8181	09/14/2020 - 09/20/2020	440.00	385.34	Lorie Heatley & Betty Kruse	35.250		40.000	4.750	52.25	
09/30/20	8183	09/21/2020 - 09/27/2020	440.00	385.34	Lorie Heatley & Betty Kruse	32.500		40.000	7.500	82.50	
10/08/20	8191	09/28/2020 - 10/04/2020	440.00	385.34	Lorie Heatley & Betty Kruse	32.250		40.000	7.750	85.25	
10/14/20	8194	10/05/2020 - 10/11/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	35.500		40.000	4.500	49.50	
10/21/20	8196	10/12/2020 - 10/18/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	36.833		40.000	3.167	34.84	
10/28/20	8201	10/19/2020 - 10/25/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	34.500		40.000	5.500	60.50	
11/04/20	8206	10/26/2020 - 11/01/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	32.000		40.000	8.000	88.00	
11/10/20	8207	11/02/2020 - 11/08/2020	415.25	385.34	Ashley Rodgers & Betty Kruse	27.750		37.750	10.000	110.00	
11/18/20	8212	11/09/2020 - 11/15/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	38.167		40.000	1.833	20.16	
11/20/20	8216	11/16/2020 - 11/22/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	34.250		40.000	5.750	63.25	
12/02/20	8223	11/23/2020 - 11/29/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	35.500		40.000	4.500	49.50	
12/09/20	8228	11/30/2020 - 12/06/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	36.250		40.000	3.750	41.25	
12/16/20	8234	12/07/2020 - 12/13/2020	440.00	385.34	Ashley Rodgers & Betty Kruse	39.000		40.000	1.000	11.00	
12/22/20	8239	12/14/2020 - 12/20/2020	440.00	385.34	Lorie Heatley & Betty Kruse	42.167		40.000	(2.167)	(23.84)	(4)
12/30/20	8243	12/21/2020 - 12/27/2020	456.50	397.58	Lorie Heatley & Betty Kruse	41.500		41.500	0.000	0.00	(4)
01/06/21	8251	12/28/2020 - 01/03/2021	480.00	417.28	Ashley Rodgers & Betty Kruse	36.000		40.000	4.000	48.00	
01/13/21	8259	01/04/2021 - 01/10/2021	480.00	417.28	Ashley Rodgers & Betty Kruse	30.167		40.000	9.833	118.00	
01/20/21	8261	01/11/2021 - 01/17/2021	508.00	438.13	Ashley Rodgers & Betty Kruse	42.333		42.333	0.000	(14.00)	(7)
01/27/21	8266	01/18/2021 - 01/24/2021	480.00	417.28	Ashley Rodgers & Betty Kruse	37.000		40.000	3.000	36.00	
02/03/21	8271	01/25/2021 - 01/31/2021	510.00	439.99	Ashley Rodgers	42.500		42.500	0.000	(15.00)	(7)
02/11/21	8274	02/01/2021 - 02/07/2021	492.00	426.36	Lorie Heatley & Betty Kruse	41.083		41.000	(0.083)	(7.49)	(8)
02/17/21	8276	02/08/2021 - 02/14/2021	480.00	417.28	Ashley Rodgers & Betty Kruse	40.083		40.000	(0.083)	(1.49)	(9)
02/24/21	8279	02/15/2021 - 02/21/2021	480.00	417.28	Ashley Rodgers & Betty Kruse	37.750		40.000	2.250	27.00	

Appendix B
City of Fairview
Payments to Former City Clerk

Check Date	Check Number	Pay Period Per Pay Stub		Gross Pay Amount (1)	Net Pay Amount	Check Signers (2)	Hours Recorded on Timecard (3)	Hours Recorded in Payroll System (3)	Hours Over/ (Under) Paid	Total Amount Over/ (Under) Paid	
02/28/21	8283	02/25/2021 - 03/03/2021	(10)	480.00	417.28	Ashley Rodgers & Betty Kruse	30.000	40.000	10.000	120.00	
03/10/21	8288	03/01/2021 - 03/07/2021		480.00	417.28	Ashley Rodgers & Betty Kruse	40.500	40.000	(0.500)	(6.00)	(11)
03/17/21	8292	03/08/2021 - 03/14/2021		480.00	417.28	Ashley Rodgers	36.833	40.000	3.167	38.00	
03/23/21	8297	03/15/2021 - 03/21/2021		380.00	339.93	Ashley Rodgers & Betty Kruse	29.667	31.666	1.999	23.99	
03/25/21	8300	03/22/2021 - 03/28/2021		480.00	417.28	Ashley Rodgers & Betty Kruse	39.750	40.000	0.250	3.00	
									Total Over Payments	3,520.56	
									Total (Under) Payments	(169.10)	
									Total Net Over(Under) Payments	$ 3,351.46	

(1) Gross pay was calculated at $11 per hour during 2020 and $12 per hour during 2021 for hours recorded in the payroll system unless otherwise noted.

(2) Lorie Heatley is the former City Clerk, Sid Oliver and Ashley Rodgers are former Mayors, and Betty Kruse is the former City Treasurer.

(3) Hours recorded on the timecard and in the payroll system include non-working time (hours for vacation and holidays).

(4) Overtime (hours worked over 40 hours in weekly pay period) was calculated at $11 per hour due to non-working hours recorded during pay period.

(5) Timecard was signed by the former City Clerk.

(6) Overtime (hours worked over 40 hours in weekly pay period) was calculated at time and a half or $16.50 per hour.

(7) Overtime (hours worked over 40 hours in weekly pay period) was underpaid at straight time ($12 per hour), and the underpayment amount was calculated at $6 per hour (the remainder of $18 per hour, or time and a half).

(8) One hour of overtime was underpaid at straight time ($12 per hour) and the underpayment was calculated at $6 per hour (the remainder of $18 per hour, or time and a half). The remaining overtime of 0.083 was calculated at the time and a half rate of $18 per hour.

(9) Overtime (hours worked over 40 hours in a weekly pay period) was calculated at time and a half, or $18 per hour.

(10) The pay stub inaccurately reported this pay period. The pay period should be February 22, 2021, through February 28, 2021.

(11) Overtime (hours worked over 40 hours in weekly pay period) was calculated at $12 per hour due to non-working hours recorded during pay period.

Appendix C
City of Fairview
Payments to R-Shop, LLC

Check Date	Invoice Date		Check Number		Check Amount		Check Signers (1)
01/10/19	01/10/19		7654	$	477.00		Lorie Heatley and Della Cline
01/17/19	01/17/19		7657		306.00		Lorie Heatley and Sid Oliver
01/24/19	01/24/19		7662		306.00		Lorie Heatley and Della Cline
01/31/19	01/31/19		7667		171.00	(2)	Lorie Heatley and Della Cline
02/07/19	02/07/19		7674		225.00		Lorie Heatley and Della Cline
02/14/19	02/14/19		7678		360.00		Lorie Heatley
02/20/19	02/21/19	(3)	7682		315.00		Lorie Heatley and Della Cline
03/07/19	03/07/19		7691		324.00		Lorie Heatley and Della Cline
03/11/19	03/12/19	(3)	7692		261.00		Lorie Heatley and Sid Oliver
03/28/19	03/28/19		7703		234.00		Lorie Heatley and Della Cline
04/11/19	04/11/19		7715		369.00		Lorie Heatley and Della Cline
04/18/19	04/18/19		7719		360.00		Lorie Heatley and Sid Oliver
04/30/19	05/02/19	(3)	7732		387.00		Lorie Heatley
05/23/19	05/23/19		7746		477.00		Lorie Heatley and Sid Oliver
05/28/19	05/30/19	(3)	7756		189.00		Lorie Heatley and Sid Oliver
06/06/19	06/06/19		7759		333.00		Lorie Heatley and Sid Oliver
06/12/19	06/13/19	(3)	7767		360.00		Lorie Heatley and Sid Oliver
06/27/19	06/26/19		7772		423.00		Lorie Heatley and Sid Oliver
07/11/19	07/11/19		7783		396.00		Lorie Heatley and Della Cline
07/18/19	07/18/19		7786		315.00		Lorie Heatley and Sid Oliver
08/01/19	08/01/19		7793		513.00		Lorie Heatley and Betty Kruse
08/16/19	08/16/19		7800		333.00		Lorie Heatley and Sid Oliver
08/21/19	08/22/19	(3)	7803		324.00		Lorie Heatley and Betty Kruse
09/05/19	09/05/19		7806		252.00		Lorie Heatley and Betty Kruse
09/18/19	09/19/19	(3)	7828		369.00		Lorie Heatley and Betty Kruse
10/03/19	10/03/19		7841		360.00		Lorie Heatley and Betty Kruse
10/11/19	10/11/19		7845		333.00		Lorie Heatley and Betty Kruse
10/15/19	10/15/19		7846		279.00		Lorie Heatley and Della Cline
10/31/19	10/31/19		7854		360.00		Lorie Heatley and Sid Oliver
11/14/19	11/14/19		7861		207.00		Lorie Heatley and Betty Kruse
11/22/19	11/22/19		7872		360.00		Lorie Heatley and Sid Oliver
12/05/19	12/05/19		7878		315.00		Lorie Heatley and Betty Kruse
12/11/19	12/12/19	(3)	7890		342.00		Lorie Heatley and Betty Kruse
12/20/19	12/20/19		7895		315.00		Lorie Heatley
12/26/19	12/26/19		7896		279.00		Lorie Heatley and Betty Kruse
01/09/20	01/09/20		7915		369.00		Lorie Heatley and Betty Kruse
01/16/20	01/16/20		7925		360.00		Lorie Heatley and Betty Kruse
01/22/20	01/22/20		7929		342.00		Lorie Heatley and Betty Kruse
02/06/20	02/06/20		7939		189.00		Lorie Heatley and Betty Kruse
02/20/20	02/20/20		7950		160.65		Lorie Heatley and Betty Kruse
02/26/20	02/26/20		7953		311.85		Lorie Heatley and Betty Kruse
03/12/20	03/12/20		7961		387.00		Lorie Heatley and Betty Kruse
03/19/20	03/19/20		7970		444.15		Lorie Heatley

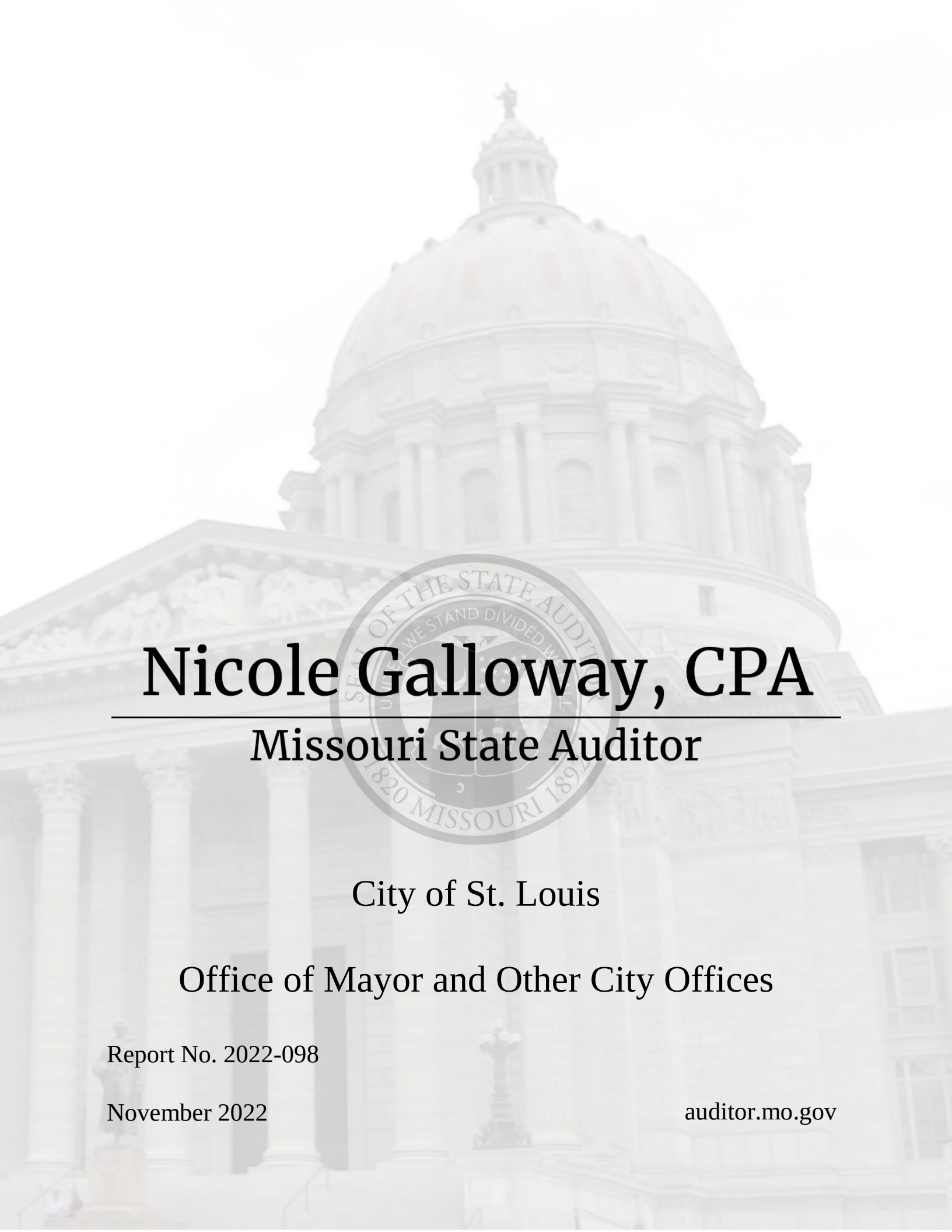
Appendix C
City of Fairview
Payments to R-Shop, LLC

Check Date	Invoice Date		Check Number	Check Amount	Check Signers (1)
04/16/20	04/16/20		7995	529.00	Lorie Heatley and Sid Oliver
04/22/20	04/23/20	(3)	7997	359.00	Lorie Heatley and Sid Oliver
04/29/20	04/30/20	(3)	8005	397.00	Lorie Heatley and Sid Oliver
05/07/20	05/07/20		8006	369.00	Lorie Heatley and Sid Oliver
05/14/20	05/14/20		8015	406.35	Lorie Heatley and Sid Oliver
05/21/20	05/21/20		8020	397.00	Lorie Heatley and Betty Kruse
05/28/20	05/28/20		8021	331.00	Lorie Heatley and Betty Kruse
06/08/20	06/09/20	(3)	8030	444.15	Lorie Heatley and Betty Kruse
			Total	$ 17,325.15	

(1) Lorie Heatley is the former City Clerk, Sid Oliver is the former Mayor, Betty Kruse is the former City Treasurer, and Della Cline is a former Alderwoman.

(2) Check was issued for $201; however, it included a $30 reimbursement of supplies.

(3) Check was issued prior to date of the related invoice.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Office of Mayor and Other City Offices

Report No. 2022-098

November 2022

auditor.mo.gov

November 2022

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Office of Mayor and Other City Offices

City Counselor's Payroll Controls and Procedures	Employee leave request forms were not always retained, accurate, recorded correctly, or reviewed and approved as required.
Additional Comments	An audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned is intended to reflect the performance of the entities reviewed as a whole. It does not indicate the performance of any one city official or office.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Civil Rights Enforcement Agency Commission
and
City Counselor
and
City Register
and
Chief Medical Examiner
and
Assessor
City of St. Louis, Missouri

We have audited certain operations of the Offices of Mayor, City Counselor, City Register, Medical Examiner, and Assessor; and the Civil Rights Enforcement Agency in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2021. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate each offices' internal controls over significant management and financial functions.

2. Evaluate each offices' compliance with certain legal provisions.

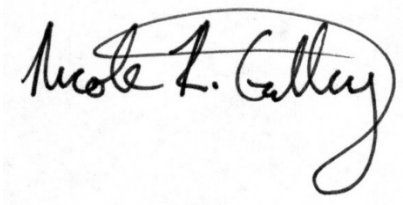
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of each office, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from each office's management and was not subjected to the procedures applied in our audit of the offices.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Mayor and other city offices. No findings resulted from our audit of the Offices of the Mayor, Medical Examiner, City Register, Assessor, or the Civil Rights Enforcement Agency.



Nicole R. Galloway, CPA
State Auditor

1. City Counselor's Payroll Controls and Procedures

Employee leave request forms were not always retained, accurate, recorded correctly, or reviewed and approved as required. Payroll expenses were approximately $4.2 million for the fiscal year ended June 30, 2021.

Office procedures require all employees complete and sign leave request forms for medical leave and vacation time that are reviewed and approved by the employee's supervisor or the appointing authority prior to submission for processing. In addition, the employee and the supervisor or appointing authority are required to sign leave requests documenting unpaid leave or other uncompensated time during the pay period.

We reviewed leave request forms submitted to the payroll clerk for the pay period ending June 5, 2021. During that period, 24 employees took leave and submitted 32 leave request forms. We noted leave requests for 5 of the 24 employees that took leave during the test period (21 percent) were missing. In addition, 5 of the 32 leave request forms reviewed (16 percent) were not approved by the supervisor or appointing authority, and 1 of these 5 leave requests (20 percent) was not signed by the employee. In addition, 1 employee's leave used did not agree to the type of leave requested. The employee requested 8 hours of medical leave; however, the timesheet indicated 8 hours of vacation leave. As a result, the employee's leave balance for each type is incorrect.

Officials indicated these issues occurred during a transition period in which an Interim City Counselor was appointed to replace the prior City Counselor who had retired.

Signed, approved, and accurate leave requests that are retained are necessary to ensure employee time is properly tracked and accounted for.

Recommendation

The City Counselor ensure employees prepare leave requests for medical leave, vacation leave, and unpaid time and the requests are properly signed, approved, accurately recorded on payroll records, and retained for all employees.

Auditee's Response

The current City Counselor agrees with the audit finding and has already taken steps to implement the recommendation.

City of St. Louis - Office of Mayor and Other City Offices Organization and Statistical Information

The following offices were created by the City Charter and City Ordinance and perform various services within the City of St. Louis.

Office of the Mayor

The Mayor is the chief executive of the City of St. Louis. The main responsibilities of the Mayor are policy formation and coordination of the activities of city departments and agencies. The Mayor also serves as a member of the Board of Estimate and Apportionment. The Mayor's office has 18 full-time employees.

Tishaura Jones currently serves as the Mayor. Mayor Jones began her first term of office in April 2021. Lyda Krewson served as Mayor from April 2017 through March 2021.

Civil Rights Enforcement Agency

Ordinance 67119 created the Civil Rights Enforcement Agency. Its mission is to eliminate and remedy discrimination in housing, employment, and public accommodations. The agency has 4 full-time employees.

The current Executive Director for the agency, Monica Del Villar, was appointed in December 2021. Charles Bryson served as Executive Director from July 2013 to December 2021.

Office of City Counselor

The Office of City Counselor provides legal assistance to all city departments. The office represents the city in all litigation including appellate court, equity matters, and damage suits, and is responsible for reviewing applicable legislation and city contracts. The office also has a problem property unit which works with the city's Department of Public Safety. The office has 73 full-time employees and 2 part-time employees.

The current City Counselor, Sheena Hamilton, was appointed in October 2021. Matt Moak served as Interim City Counselor from April 2021 to October 2021. Michael Garvin served as Interim City Counselor from October 2020 to April 2021.

Register's Office

The Register's Office was created under Article IX of the City Charter. The Register's Office has responsibility for custody of the city seal, original rolls of ordinances, contracts, conditional bonds, title deeds, and other various certificates and documents. The office also has responsibility for administrating oaths of office. As provided in the City Code, the Register's Office has control and direction in the preparation and printing of the City Journal. The office has 3 full-time employees.

The current City Register, Amber Simms, was appointed in May 2021. Dionne Flowers served as City Register from August 2017 through April 2021.

Medical Examiner's Office

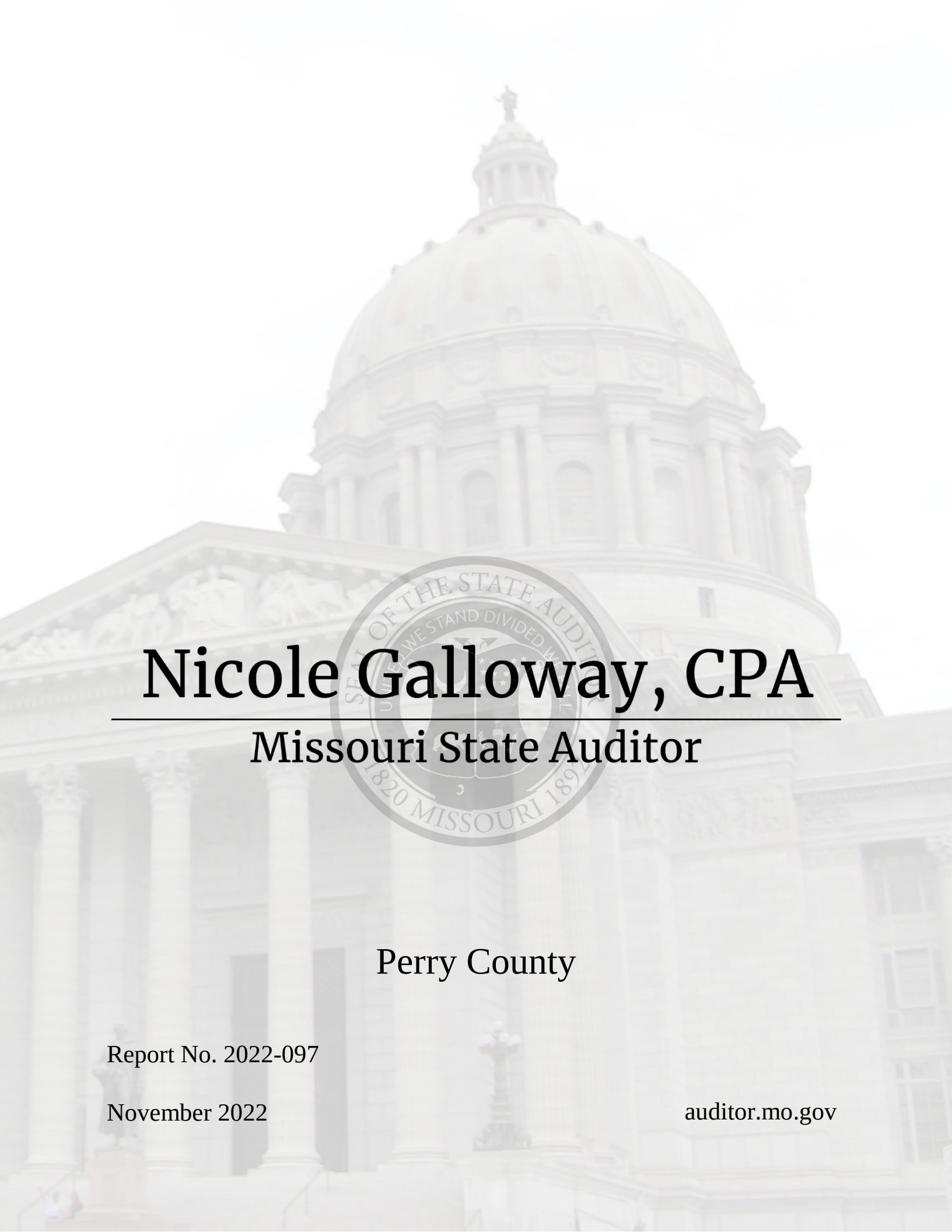
The Medical Examiner's Office is responsible for investigating the medical cause of deaths which occur as a result of unusual or suspicious circumstances as well as for certain deaths which by law fall under its jurisdiction.

The Medical Examiner is Michael A. Graham, M.D, and the office has 23 full-time employees.

Assessor's Office

The Assessor's Office assesses real and personal property, keeps records of all real estate transactions, and maintains a current record of property ownership in the city. In every odd-numbered year, the Assessor's Office will re-assess all real property located within the city.

The Assessor is Michael Dauphin and the office has 60 full-time employees.



Nicole Galloway, CPA

Missouri State Auditor

Perry County

Report No. 2022-097

November 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Perry County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records, and does not disburse commissary net proceeds to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. Sheriff's office personnel do not prepare adequate bank reconciliations and a monthly list of liabilities for the commissary account. The Sheriff does not properly reconcile fuel used to fuel purchased, and does not document his review of fuel usage reports.
County Collector's Tax Maintenance Fund	The County Collector improperly reimbursed himself $1,480 from the Tax Maintenance Fund for expenses not in compliance with uses allowed by state law, and invoices were not maintained to support the reimbursements.
Public Administrator's Controls and Procedures	The Public Administrator has maintained possession of a deceased ward's property. Office personnel do not issue receipt slips for checks received and do not always document checks received on the receipt log. Some checks and money orders are not restrictively endorsed until the weekly deposit is prepared.
Budgets and Financial Reporting	The County Clerk failed to submit a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office in accordance with state law. Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statements for the years ended December 31, 2021, and 2020, to the State Auditor's Office as required by state law.
Electronic Data Security	The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Electronic Communications Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Perry County

We have audited certain operations of Perry County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

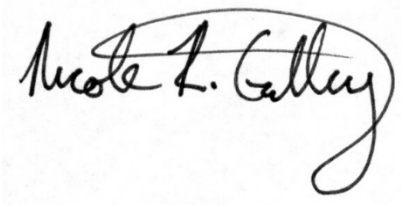
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Perry County.



Nicole R. Galloway, CPA
State Auditor

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected money for civil paper service, bonds, housing prisoners, and other miscellaneous receipts totaling approximately $289,000 during the year ended December 31, 2021.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Sheriff's assistant is primarily responsible for receipting, recording, and depositing receipts; making disbursements; reconciling bank accounts; billing for paper services and board bills; and receiving and transmitting the associated payments collected. The Sheriff documents his review of the monthly bank reconciliations; however, the only other records the Sheriff reviews are occasional deposits. The Sheriff's assistant indicated the office is short-staffed so she performs all the procedures and the Sheriff is not always available to review deposits or other records.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts; making disbursements; reconciling bank accounts; billing; and receiving and transmitting the associated payments collected. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipts to deposits.

1.2 Commissary net proceeds

The Sheriff's office does not disburse commissary net proceeds to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law.

All commissary net proceeds from the commissary sales and commissions received from the commissary vendors are retained with the inmate money in the inmate bank account. Any amount in the bank account exceeding the inmate money balance is considered commissary net proceeds and totaled approximately $32,300 as of December 31, 2021. The Sheriff's assistant indicated she does not know how to run a system report showing the amount of net proceeds in the account, so she has not disbursed any of this money to the Treasurer.

To reduce the risk of loss, theft, or misuse of funds, commissary net proceeds should be disbursed to the County Treasurer monthly. Section 50.370, RSMo, requires county officials to turn over all fees to the County Treasurer monthly. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the

remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

1.3 Commissary bank reconciliations and liabilities

Sheriff's office personnel do not prepare adequate bank reconciliations and a monthly list of liabilities for the commissary account.

The December 31, 2021, reconciled bank balance per the bank reconciliation totaled $203,122, but the book balance was $203,454, resulting in a shortage of $332 in the account. The account has been short this amount since January 2021. Because the bank reconciliation prepared did not agree to the book balance, and a list of liabilities was not maintained and reconciled to the available cash balance, the shortage in the account was not identified. The Sheriff's assistant prepares a reconciliation to ensure issued checks have cleared the bank account; however, she is not ensuring the book balance agrees to the reconciled bank balance.

Preparing adequate monthly bank reconciliations and monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved.

1.4 Fuel reconciliation

The Sheriff does not properly reconcile fuel used to fuel purchased, and does not document his review of fuel usage reports. Deputies fuel patrol cars using a bulk fuel tank and fuel cards. The fuel tank is monitored by video camera; however, the tank is easily accessible and unlocked, and the pump is always turned on. The Sheriff indicated he reviews the monthly fuel usage reports, but he does not document this review. During the year ended December 31, 2021, the Sheriff's office spent approximately $66,000 on fuel for 26 vehicles. During our previous 2 audits, the Sheriff indicated the department would implement better controls to monitor fuel usage; however, this has not happened and now the Sheriff's office is no longer tracking fuel purchased using the fuel cards. The Sheriff could not provide a reason why changes were not made to better monitor fuel purchased and used.

Procedures for reconciling fuel used to fuel purchased and documenting reviews of fuel usage reports are necessary to ensure vehicles are properly utilized and decrease the risk of loss, theft, or misuse of fuel going undetected.

Similar conditions previously reported

Similar conditions to sections 1.2 and 1.4 were noted in our 2 prior audit reports.

Recommendations

The Sheriff:

1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.

1.2 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed timely to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.

1.3 Ensure adequate monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.

1.4 Establish procedures to reconcile fuel used to fuel purchased and document the review of fuel usage reports. Any significant discrepancies should be promptly investigated.

Auditee's Response

We will attempt to implement the recommendations. We will also pass these recommendations on to the new Sheriff, who starts on October 1, 2022.

2. County Collector's Tax Maintenance Fund

The County Collector improperly reimbursed himself $1,480 from the Tax Maintenance Fund (TMF) for expenses not in compliance with uses allowed by state law, and invoices were not maintained to support the reimbursements.

The reimbursements to the County Collector totaled $1,480 for television service for all the offices in the county administration building for the year ended February 28, 2022. No supporting documentation was maintained for these reimbursements, which occurred quarterly. The County Collector indicated he has paid for the expenses for several years and did not know it was a problem.

Section 52.315, RSMo, requires TMF money to be expended for additional administration and operation costs of the County Collector's office. Because television service is primarily personal and not related to costs or expenses incurred in the office of the County Collector, the disbursements are not an appropriate use of TMF money. In addition, to ensure the reimbursements are valid and proper, adequate supporting documentation should be maintained.

Recommendation

The County Collector ensure future disbursements from the TMF are in compliance with statutory provisions and supporting documentation is maintained. In addition, the County Collector should reimburse the TMF account for the improper purchases.

Auditee's Response

I will consider the recommendation. In early 2022 we stopped providing television services for the county administration building.

3. Public Administrator's Controls and Procedures

Controls and procedures related to property listings, and receipting and recording need improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 87 wards and estates as of December 31, 2021.

3.1 Deceased ward's property

The Public Administrator has maintained possession of a deceased ward's property. The ward died in 2019 and two trail cameras, batteries, and SD cards along with related set-up expenses were purchased during August 2020 using the ward's checking account for approximately $250.

According to the Public Administrator, the cameras were purchased due to suspicious activity on the ward's property. The cameras, batteries, and SD cards have been stored in the Public Administrator's office even after the ward's real estate properties were auctioned. The cameras, batteries, and SD cards are the property of the ward's estate and should be timely distributed to the ward's estate. The Public Administrator indicated she did not give these items to the ward's estate because she forgot about them.

Section 475.130, RSMo, requires the Public Administrator, as conservator, to protect, preserve, and manage the estate; perform all duties required by law; and deliver the assets to the persons entitled to them.

3.2 Receipting and recording

Office personnel do not issue receipt slips for checks received in the office and do not always document checks received on the receipt log. In addition, a cash count performed on April 28, 2022, totaling $24,748, identified 17 checks and 1 money order, totaling $9,981, that were not restrictively endorsed. Some checks and money orders are not endorsed until the weekly deposit is prepared.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

Recommendations

The Public Administrator:

3.1 Ensure all ward assets are properly distributed to wards' heirs timely.

3.2 Issue prenumbered receipt slips for all money received, and ensure all checks are recorded in the receipt log. In addition, the Public Administrator should ensure checks and money orders are restrictively endorsed at the time of receipt.

Auditee's Response

3.1 We plan to sell the assets and put the proceeds back into the estate.

3.2 We will implement the recommendation.

4. Budgets and Financial Reporting

Procedures related to budgets and financial reporting need improvement.

4.1 Budgets

The County Clerk failed to submit a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office (SAO) in accordance with state law. The County Clerk indicated he thought he submitted the budgets.

Section 50.740.2, RSMo, requires the county clerk to file a certified copy of the budget with the State Auditor within 5 days of approval.

4.2 Financial reporting

Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statements for the years ended December 31, 2021, and 2020, to the SAO as required by state law. The County Clerk indicated he always publishes the financial statements late and simply forgot to submit to the SAO.

Section 50.810, RSMo,[1] requires filing of proof of publication of the county's financial statements with the State Auditor by April 1st of each year. Section 50.810.3, RSMo, states the county treasurer shall not pay any county commissioner until notice is received from the State Auditor that the required proof of publication has been filed. The County Commissioners have continued to receive payment of compensation as of August 15, 2022.

Recommendations

4.1 The County Clerk submit a certified copy of the county budget to the State Auditor within 5 days of approval as required by state law.

4.2 The County Commission submit proof of publication of the county's financial statements to the State Auditor's Office or discontinue payments to the County Commission until proof of publication of the county's financial statements are submitted in accordance with state law.

[1] Effective August 28, 2022, Section 50.810, RSMo, has been repealed. The requirement to file proof of publication has been moved to Section 50.820, RSMo. Additionally, under revised Section 50.815, RSMo, publication must occur before June 30 each year.

Auditee's Response

The County Clerk provided the following response:

4.1 I will implement the recommendation.

The County Commission provided the following response:

4.2 We will implement the recommendation.

5. Electronic Data Security

Controls over the Sheriff's computers are not sufficient. As a result, the office's records are not adequately protected and are susceptible to unauthorized access or loss of data.

As noted in our prior 2 audit reports, the Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Sheriff's office is not required to change passwords periodically. The Sheriff indicated he believes there has not been a need to address this issue.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed, there is less assurance the office is effectively limiting access to computer and data files. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The Sheriff require confidential passwords that are periodically changed to prevent unauthorized access to county computers and data.

Auditee's Response

We will attempt to implement the recommendation. We will also pass this recommendation on to the new Sheriff, who starts on October 1, 2022.

6. Electronic Communications Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of

records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[2]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Commission indicated it was unaware of the electronic communications record retention requirements and guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will implement the recommendation.

[2] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government,* May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed August 15, 2022.

Perry County
Organization and Statistical Information

Perry County is a county-organized, third-class county. The county seat is Perryville.

Perry County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 84 full-time employees and 11 part-time employees on December 31, 2021.

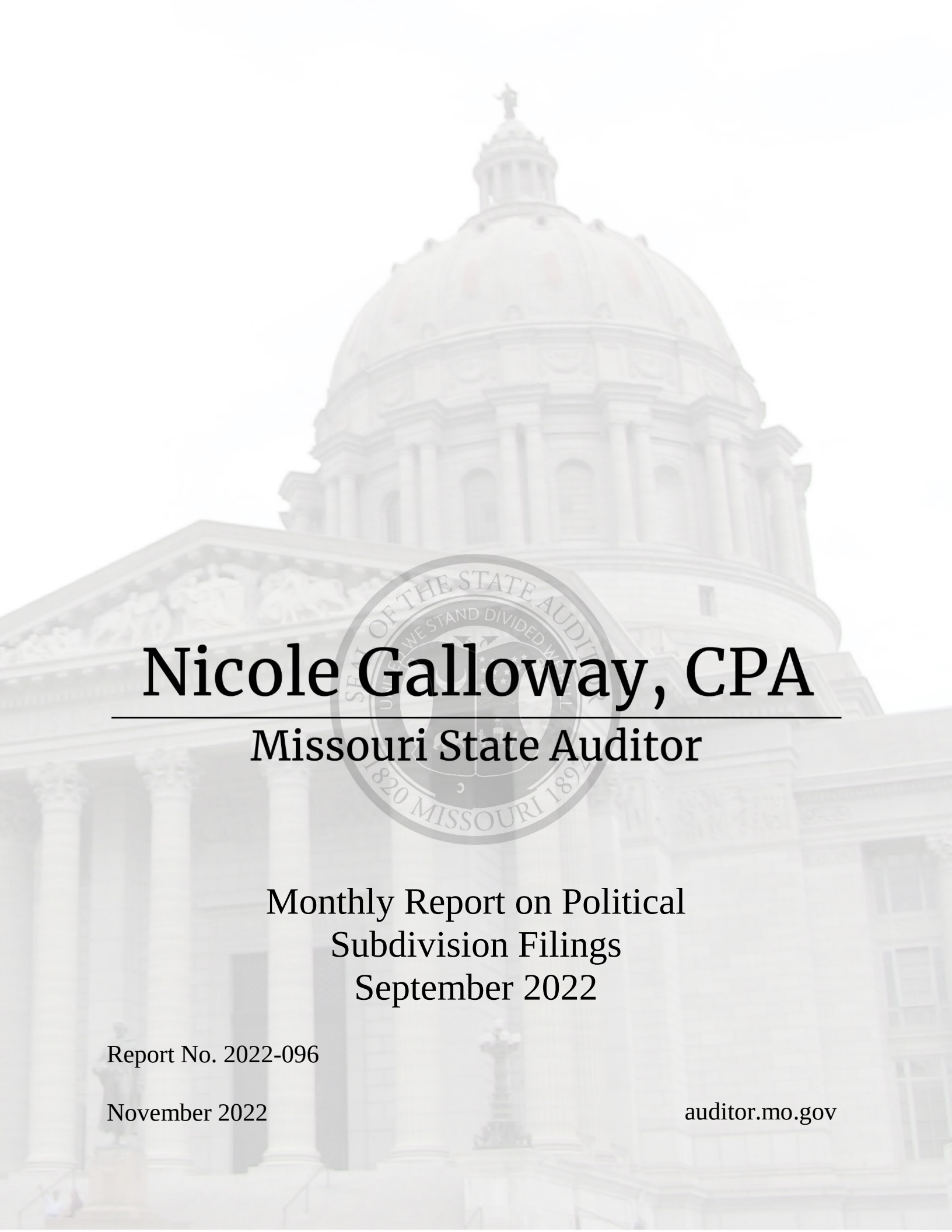
In addition, county operations include Senate Bill 40 Board, Mental Health Board, Youth Board, Senior Citizens Board, Solid Waste Board, and 911 services. Also, in conjunction with the City of Perryville, county operations include maintenance of a community multi-purpose facility.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Mike J. Sauer, Presiding Commissioner	$	42,565
Jay P. Wengert, Associate Commissioner		40,565
Keith A. Hoehn, Associate Commissioner		39,979
Dana Pritchard, Recorder of Deeds		58,143
Jared W. Kutz, County Clerk (1)		59,917
Caitlin Hoeh Pistorio, Prosecuting Attorney		71,414
Gary J. Schaaf, Sheriff (2)		59,676
Kathy A. Schumer, County Treasurer		58,143
Bill Bohnert, County Coroner		35,512
Tamara M. Tarrillion, Public Administrator		54,550
Rodney J. Richardet, County Collector (3), year ended February 28,	75,612	
Charles Triller, County Assessor (4), year ended August 31,		61,677
Tim Baer, County Surveyor (5)		

(1) Includes $1,774 of commissions earned for preparing city property tax books.
(2) Resigned from office effective September 30, 2022. Bill Bohnert was appointed Interim Sheriff effective October 1, 2022. Jason Klaus was appointed Sheriff effective October 13, 2022.
(3) Includes $17,470 of commissions earned for collecting city and levee district property taxes.
(4) Includes $1,774 of commissions earned for assessing city property taxes.
(5) Compensation on a fee basis.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings September 2022

Report No. 2022-096

November 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
September 2022
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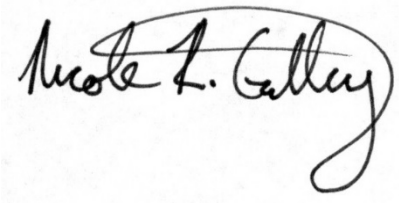
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 53 political subdivisions required to file a financial report by September 30, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in September 2022, after their filing deadline. The filing status for these 17 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

This report includes the filing status for the 53 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 53 political subdivisions, 43 filed an annual financial report timely.

This report also includes the filing status for 17 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2022, after their filing deadline.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2022

Fiscal Year Ended March 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	June 20, 2022
Barry	Monett Marketplace CID	Yes	May 10, 2022
Boone	Centralia Public Library District	Yes	July 28, 2022
Buchanan	Maxwell Heights FPD	Yes	August 12, 2022
Butler	North Cache River Drainage District	Yes	May 11, 2022
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 13, 2022
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	April 18, 2022
Cass	Cedar Tree CID	Yes	September 28, 2022
	Fairfield Inn CID	Yes	September 20, 2022
	PWSD 6 Cass County	Yes	August 11, 2022
	Southview Commerce Center CID	Yes	September 13, 2022
	TXRH CID	Yes	September 28, 2022
	Y Belton CID	Yes	August 24, 2022
	Y Belton Two CID	Yes	August 24, 2022
	Y Highway Marketplace CID	Yes	September 28, 2022
Clay	210 Highway CID	Yes	September 30, 2022
	210 Highway TDD	Yes	September 30, 2022
	Kearney West Side CID	Yes	September 13, 2022
	Shoppes at Kearney CID	Yes	September 13, 2022
Cole	PWSD 2 Cole County	Yes	August 17, 2022
Franklin	St. Clair Sewer District	Yes	July 14, 2022
Harrison	Harrison County Hospital District	No	
Henry	Golden Valley Memorial Hospital	Yes	June 1, 2022
Holt	Union Township Levee District	Yes	September 26, 2022
Howell	63 Bypass CID	No	
	Ozark Hills CID	No	
	Ramseur Farm CID	Yes	June 9, 2022
	South 160 CID	Yes	August 1, 2022
	Southern Hills CID	Yes	August 4, 2022
Jasper	Sarcoxie Rural FPD	Yes	June 24, 2022
Jefferson	Twin City Mall CID	Yes	April 14, 2022
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	August 26, 2022
	Stoneybrooke CID	Yes	September 12, 2022
Montgomery	Wellsville Public Library District	Yes	June 10, 2022
Perry	Perry County Memorial Hospital	No	
	Perry Plaza CID	Yes	September 29, 2022
Pettis	Galaxy West CID	Yes	September 23, 2022
	Sedalia Public Library District	Yes	July 22, 2022
Putnam	Putnam County Care Center	Yes	August 21, 2022
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	Yes	August 4, 2022
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	September 29, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2022

Fiscal Year Ended March 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Kirkwood Square CID	Yes	August 19, 2022
	Manchester Lindbergh Southeast CID	Yes	April 22, 2022
	Market at McKnight CID	Yes	July 19, 2022
	Plaza on the Boulevard-Jennings CID	Yes	September 29, 2022
	Rock Hill Public Library District	Yes	September 30, 2022
Stoddard	PWSD 4 Stoddard County	No	
Taney	Southtowne CID	Yes	September 13, 2022
Total Filed		43	
Total Not Filed		10	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in September 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	Canton SRD Lewis County	Yes	September 2, 2022
Total Filed		1	

Acronyms:
SRD Special Road District

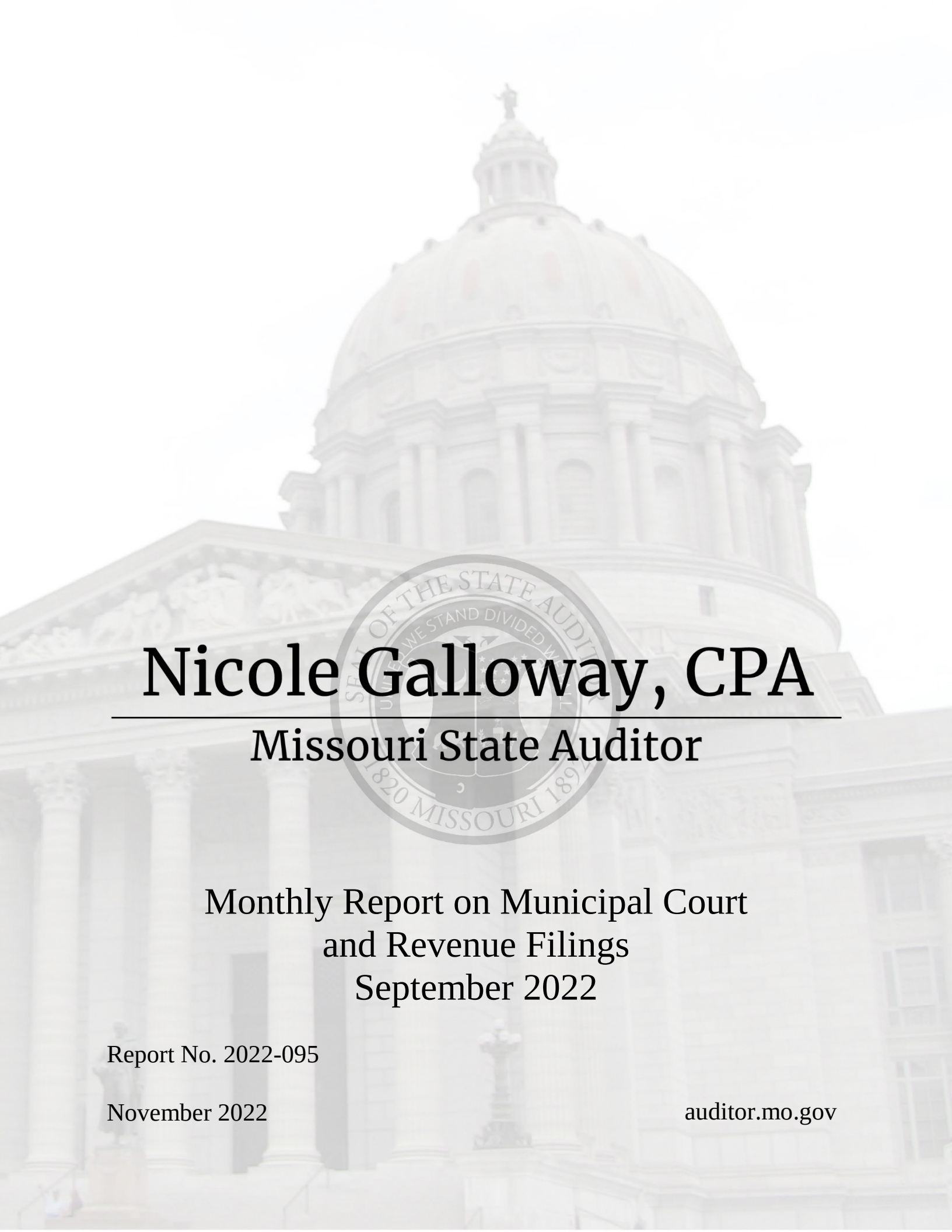
Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in September 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Ash SRD Barry County	Yes	September 6, 2022
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	September 14, 2022
	Northwest FPD Camden County	Yes	September 13, 2022
Clay	PWSD 4 Clay County	Yes	September 6, 2022
Harrison	North Harrison FPD	Yes	September 13, 2022
Henry	Deerfield Creek SRD Henry County	Yes	September 19, 2022
Iron	Pilot Knob FPD	Yes	September 9, 2022
Jackson	Grandview Crossing CID	Yes	September 28, 2022
Lawrence	Avilla FPD	Yes	September 5, 2022
Lincoln	Clarence Cannon Memorial WSD	Yes	September 3, 2022
Linn	Purdin SRD Linn County	Yes	September 13, 2022
	PWSD 3 Linn-Livingston County	Yes	September 19, 2022
Morgan	PWSD 2 Morgan County	Yes	September 13, 2022
Pulaski	Dixon Rural FPD	Yes	September 21, 2022
	Waynesville Rural FPD	Yes	September 6, 2022
Randolph	Southeastern Randolph FPD	Yes	September 15, 2022
Total Filed		16	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings September 2022

Report No. 2022-095

November 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
September 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

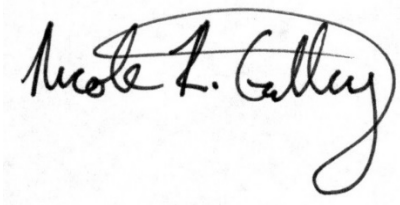
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by September 30, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 51 cities and 25 villages is presented in summary on page 4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in September 2022, after their filing deadline. The filing status for these 16 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

This report includes the filing status for the 51 cities and 25 villages with a fiscal year end of March 31, 2022, whose financial report was due by September 30, 2022. Of the 76 municipalities, 55 filed the financial report timely. Of the 55 municipalities required to file an addendum, 29 filed timely. Of the 27 municipalities required to file a certification, 15 filed timely.

This report includes the filing status for 16 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in September 2022, after their filing deadline. Of these municipalities, 8 filed an annual financial report, 6 filed an addendum, and 7 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		N/A	N/A
Atchison	City of Tarkio	Yes	April 12, 2022	Yes	No
Audrain	City of Martinsburg	Yes	May 3, 2022	Yes	N/A
	Village of Benton City	Yes	May 20, 2022	No	N/A
Barry	City of Monett	Yes	September 30, 2022	Yes	Yes
Bates	City of Butler	Yes	September 28, 2022	Yes	Yes
Boone	City of Centralia	No		No	N/A
Buchanan	Village of Agency	No		N/A	N/A
	Village of Lewis & Clark	Yes	August 18, 2022	N/A	N/A
Camden	Village of Sunrise Beach	Yes	September 26, 2022	No	Yes
Cape Girardeau	Village of Old Appleton	No		N/A	N/A
	Village of Pocahontas	Yes	September 27, 2022	N/A	N/A
Carroll	City of Norborne	Yes	September 22, 2022	Yes	N/A
Cass	City of Belton	Yes	September 30, 2022	Yes	Yes
	City of Pleasant Hill	No		Yes	Yes
Chariton	City of Triplett	Yes	August 27, 2022	N/A	N/A
Clark	City of Kahoka	Yes	September 20, 2022	No	N/A
Clay	City of Holt	No		No	N/A
	City of Kearney	Yes	May 18, 2022	Yes	Yes
	City of Mosby	No		No	N/A
	Village of Claycomo	No		No	No
	Village of Oakview	Yes	August 4, 2022	Yes	Yes
Clinton	Village of Grayson	No		N/A	N/A
Cole	City of Lohman	Yes	August 16, 2022	N/A	N/A
Cooper	City of Blackwater	Yes	August 2, 2022	No	N/A
	City of Boonville	Yes	September 15, 2022	Yes	N/A
	City of Pilot Grove	Yes	September 27, 2022	No	N/A
DeKalb	City of Osborn	Yes	September 22, 2022	No	N/A
Franklin	Village of Leslie	Yes	August 26, 2022	N/A	N/A
Grundy	City of Spickard	Yes	April 4, 2022	N/A	N/A
Henry	City of Calhoun	Yes	September 13, 2022	Yes	N/A
Holt	Village of Corning	No		N/A	N/A
Howell	City of West Plains	No		No	Yes
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	July 1, 2022	N/A	N/A
Lafayette	City of Lexington	Yes	August 23, 2022	No	No
	City of Napoleon	Yes	June 10, 2022	No	N/A
	City of Odessa	No		Yes	Yes
	Village of Dover	Yes	September 16, 2022	N/A	N/A
Lawrence	City of Pierce City	Yes	August 12, 2022	Yes	N/A
	City of Verona	Yes	September 13, 2022	Yes	No
Livingston	City of Chillicothe	Yes	September 12, 2022	Yes	N/A
Miller	City of Iberia	Yes	August 1, 2022	Yes	Yes
	Village of Olean	Yes	August 9, 2022	N/A	N/A
Mississippi	City of East Prairie	Yes	June 15, 2022	No	No
Moniteau	City of California	Yes	August 23, 2022	Yes	N/A

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Monroe	City of Paris	Yes	July 20, 2022	No	N/A
Montgomery	City of Jonesburg	Yes	April 19, 2022	Yes	N/A
	City of McKittrick	Yes	July 14, 2022	N/A	N/A
	City of Wellsville	Yes	September 30, 2022	No	N/A
	Village of Rhineland	Yes	April 19, 2022	Yes	N/A
Osage	City of Westphalia	Yes	April 9, 2022	N/A	N/A
Perry	City of Perryville	Yes	September 2, 2022	No	N/A
Pettis	City of Sedalia	No		No	N/A
Pike	Village of Eolia	Yes	June 29, 2022	Yes	N/A
Putnam	City of Unionville	Yes	June 21, 2022	Yes	N/A
Ray	City of Hardin	No		No	No
Saline	City of Sweet Springs	Yes	September 8, 2022	Yes	Yes
	Village of Arrow Rock	Yes	July 1, 2022	No	N/A
	Village of Mount Leonard	Yes	July 12, 2022	N/A	N/A
Scotland	Village of Arbela	Yes	August 25, 2022	N/A	N/A
Scott	City of Chaffee	Yes	September 15, 2022	No	No
	City of Oran	Yes	June 30, 2022	No	N/A
Shelby	Village of Bethel	No		N/A	N/A
St. Clair	Village of Vista	No		N/A	N/A
St. Francois	City of Leadwood	Yes	April 14, 2022	Yes	N/A
St. Louis	City of Jennings	No		Yes	Yes
	City of Kirkwood	Yes	September 27, 2022	Yes	Yes
	City of Rock Hill	Yes	September 27, 2022	Yes	Yes
	City of Velda Village Hills	No		No	No
	Village of Hillsdale	No		No	No
	Village of Sycamore Hills	Yes	September 29, 2022	Yes	No
Taney	City of Hollister	Yes	August 3, 2022	No	N/A
Texas	City of Licking	Yes	September 29, 2022	Yes	Yes
Vernon	Village of Harwood	No		N/A	N/A
Wright	City of Mansfield	Yes	September 27, 2022	Yes	No
Total Filed		55		29	15
Total Not Filed		21		26	12
Total N/A		0		21	49

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in September 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lewis	City of La Grange	**	July 26, 2021	***	Yes
Total Filed		0		0	1

** Filed by October 31, 2021.

*** Filed after October 31, 2021, but before September 2022.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in September 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	City of Union	**	August 25, 2021	***	Yes
New Madrid	City of Gideon	**	October 4, 2021	Yes	**
Randolph	Village of Renick	Yes	September 27, 2022	N/A	N/A
Total Filed		1		1	1

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before September 2022.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in September 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Peculiar	**	March 24, 2022	Yes	Yes
Total Filed		0		1	1

** Filed by March 31, 2022.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in September 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Atchison	City of Rock Port	Yes	September 6, 2022	No	N/A
Clay	City of Randolph	Yes	September 14, 2022	N/A	N/A
Cooper	Village of Windsor Place	Yes	September 8, 2022	No	N/A
Dunklin	City of Cardwell	***	July 27, 2022	***	Yes
Greene	City of Walnut Grove	***	August 17, 2022	Yes	Yes
Harrison	City of New Hampton	***	July 26, 2022	Yes	N/A
Howell	City of Willow Springs	Yes	September 8, 2022	**	**
McDonald	City of Goodman	***	August 18, 2022	Yes	**
Platte	City of Lake Waukomis	**	June 20, 2022	Yes	N/A
	City of Parkville	Yes	September 19, 2022	**	No
St. Louis	City of Bel Ridge	**	June 27, 2022	No	Yes
	City of Dellwood	Yes	September 30, 2022	No	No
	Village of Westwood	Yes	September 30, 2022	No	**
Stone	City of Reeds Spring	**	June 29, 2022	**	Yes
Total Filed		7		4	4

** Filed by June 30, 2022.

*** Filed after June 30, 2022, but before September 2022.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings August 2022

Report No. 2022-094

October 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
August 2022
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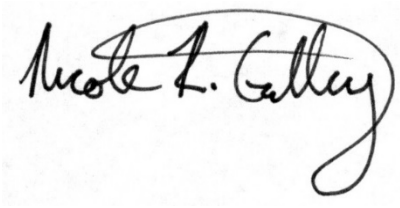
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 13 political subdivisions required to file a financial report by August 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in August 2022, after their filing deadline. The filing status for these 95 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

This report includes the filing status for the 13 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 13 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 95 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2022, after their filing deadline.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2022

Fiscal Year Ended February 28, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	No	
	Nishnabotna Drainage District	No	
Audrain	Van-Far Ambulance District	No	
Barton	Golden City Volunteer FPD	Yes	August 15, 2022
Carroll	Dewitt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	No	
	Norborne Land Drainage District	Yes	February 23, 2022
	PWSD 1 Carroll County	Yes	August 30, 2022
	Riverside Levee District	Yes	February 8, 2022
Marion	Drainage District Marion County	Yes	April 15, 2022
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 8, 2022
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 2, 2022
Total Filed		7	
Total Not Filed		6	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in August 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Phelps City SRD Atchison County	Yes	August 3, 2022
	West Atchison FPD	Yes	August 29, 2022
Audrain	Audrain County Health Department	Yes	August 1, 2022
	Laddonia Farber SRD Audrain County	Yes	August 2, 2022
	PWSD 1 Audrain County	Yes	August 30, 2022
Barry	Exeter SRD Barry County	Yes	August 5, 2022
	Kings Prairie SRD Barry County	Yes	August 2, 2022
	Washburn SRD 4 Barry County	Yes	August 10, 2022
Bollinger	Bollinger County Health Center	Yes	August 1, 2022
Boone	Clark Lane TDD	Yes	August 1, 2022
	Cross Creek TDD	Yes	August 1, 2022
Buchanan	San Antonio FPD	Yes	August 17, 2022
	Tuscany Village TDD	Yes	August 12, 2022
Butler	PWSD 104 Butler County	Yes	August 4, 2022
Caldwell	Hamilton FPD	Yes	August 11, 2022
Callaway	North Callaway FPD	Yes	August 4, 2022
Camden	Mid-County FPD Camden County	Yes	August 16, 2022
	Peninsula Development CID	Yes	August 30, 2022
	Southwest Camden County FPD	Yes	August 9, 2022
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 10, 2022
Carroll	Carroll County Health Department	Yes	August 2, 2022
	Carrollton Public Library District	Yes	August 3, 2022
Cass	Central Cass County FPD	Yes	August 16, 2022
Cedar	Bear Creek SRD Cedar County	Yes	August 29, 2022
	Bethel SRD Cedar County	Yes	August 29, 2022
	Caplinger Mills FPD	Yes	August 29, 2022
	Caplinger Mills SRD Cedar County	Yes	August 29, 2022
	Cedar County Chapel Hills FPD	Yes	August 29, 2022
	Cedar Hall SRD Cedar County	Yes	August 29, 2022
	Eldorado Springs SRD Cedar County	Yes	August 29, 2022
	Independence SRD Cedar County	Yes	August 29, 2022
	Jerico Springs SRD Cedar County	Yes	August 29, 2022
	Koncord SRD Cedar County	Yes	August 29, 2022
	Korth Special Road Subdistrict	Yes	August 29, 2022
	Madison SRD Cedar County	Yes	August 29, 2022
	Masters SRD Cedar County	Yes	August 29, 2022
	Omer SRD Cedar County	Yes	August 29, 2022
	Rowland SRD Cedar County	Yes	August 29, 2022
	Stockton SRD Cedar County	Yes	August 29, 2022
Christian	Selmore SRD Christian County	Yes	August 2, 2022
Clay	Liberty Commons CID Clay County	Yes	August 17, 2022
	Liberty Commons TDD	Yes	August 17, 2022
Dallas	Southern Dallas County FPD	Yes	August 6, 2022
Daviess	Gallatin FPD	Yes	August 1, 2022

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in August 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Dunklin	PWSD 2 Dunklin County	Yes	August 26, 2022
Franklin	PWSD 4 Franklin County	Yes	August 11, 2022
Gentry	McFall FPD	Yes	August 9, 2022
Greene	Brookline FPD	Yes	August 15, 2022
	Southern Hills CID Greene County	Yes	August 11, 2022
Henry	Henry County 911 Board	Yes	August 3, 2022
Holt	Bigelow Independent SRD Holt County	Yes	August 8, 2022
	Drainage District 2 Holt County	Yes	August 20, 2022
Howard	Armstrong FPD	Yes	August 5, 2022
Howell	PWSD 1 Howell County	Yes	August 24, 2022
Jackson	PWSD 16 Jackson County	Yes	August 25, 2022
Laclede	Lebanon-Laclede County PLD	Yes	August 1, 2022
Lawrence	Stotts City FPD	Yes	August 26, 2022
Lincoln	Northwest FPD Lincoln County	Yes	August 31, 2022
Linn	Laclede Community FPD	Yes	August 24, 2022
	Linn County Ambulance District	Yes	August 4, 2022
Miller	Brumley FPD	Yes	August 5, 2022
	Iberia Rural FPD	Yes	August 1, 2022
Monroe	Madison-West Monroe FPD	Yes	August 8, 2022
New Madrid	New Madrid Ambulance District	Yes	August 5, 2022
Newton	Midway SRD Newton County	Yes	August 10, 2022
Nodaway	Polk Rural FPD	Yes	August 2, 2022
	Union Township FPD	Yes	August 21, 2022
Pemiscot	Pemiscot County Memorial Hospital	Yes	August 1, 2022
Pike	Pike County Health Department	Yes	August 1, 2022
Platte	Dearborn Area FPD	Yes	August 18, 2022
	PWSD 7 Platte County	Yes	August 8, 2022
	Waldron Levee District	Yes	August 5, 2022
Pulaski	Crocker Rural FPD	Yes	August 20, 2022
Randolph	Northeast R-IV Rural FPD	Yes	August 5, 2022
Ray	Hardin SRD Ray County	Yes	August 31, 2022
	Tri-County Drainage District	Yes	August 2, 2022
Reynolds	Reynolds County Health Center	Yes	August 8, 2022
Saline	Malta Bend FPD	Yes	August 8, 2022
	Malta Bend Levee District	Yes	August 8, 2022
	Saline County Rural FPD	Yes	August 2, 2022
Scott	North Main/Malone TDD	Yes	August 1, 2022
Shelby	Salt River NHD	Yes	August 4, 2022
St. Clair	Collins FPD	Yes	August 3, 2022
St. Francois	Pilot Knob Rural Water District	Yes	August 15, 2022
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	August 22, 2022
	Town & Country Crossing TDD	Yes	August 8, 2022
St. Louis City	620 Market TDD	Yes	August 1, 2022
Ste. Genevieve	PWSD 1 Ste. Genevieve County	Yes	August 1, 2022

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in August 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Stone	Stone County Library District	Yes	August 8, 2022
Sullivan	Medicine Creek FPD	Yes	August 3, 2022
Taney	Taney County Regional SwrD	Yes	August 1, 2022
Washington	Richwoods FPD	Yes	August 2, 2022
Webster	Southern Webster County FPD	Yes	August 25, 2022
	Webster County Health Unit	Yes	August 8, 2022
Total Filed		94	

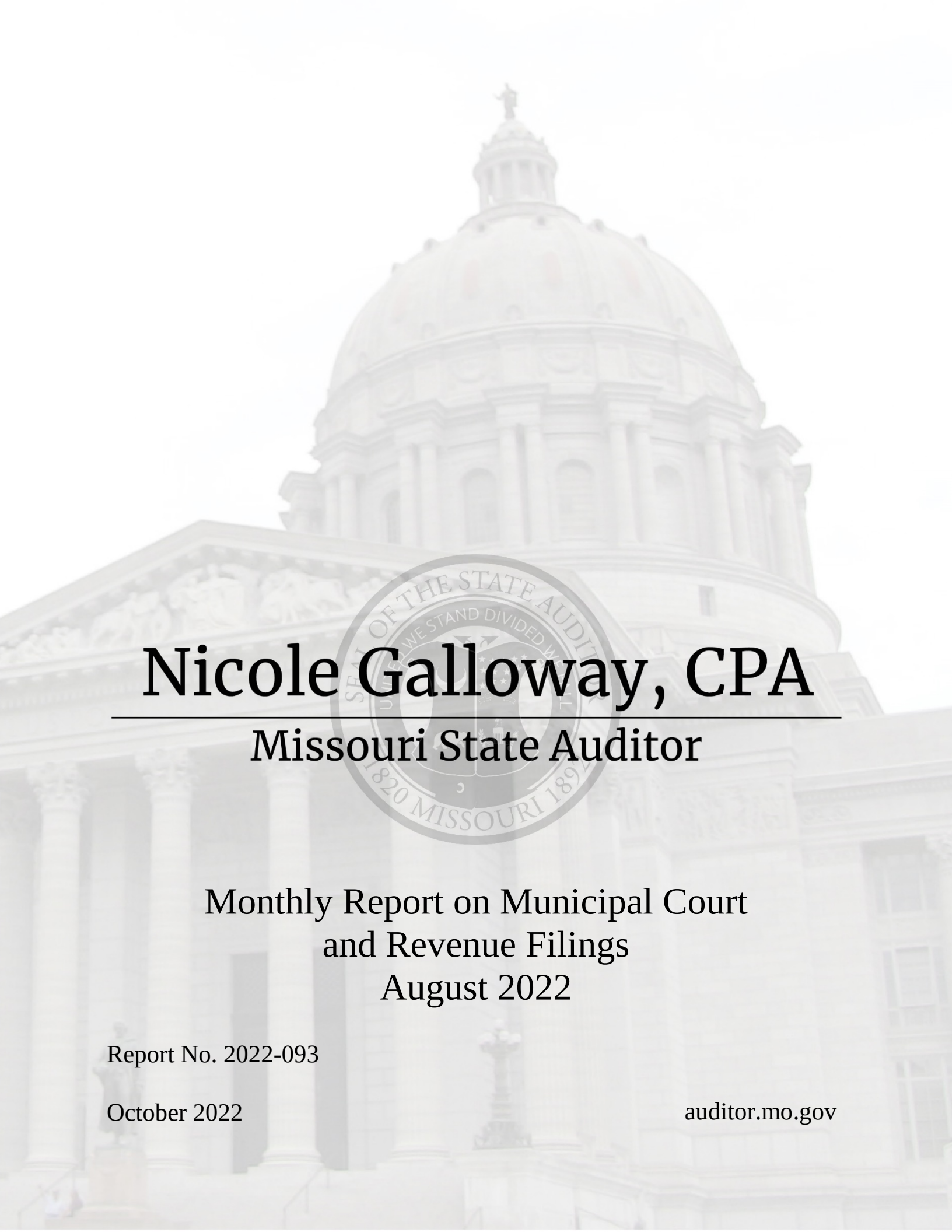
Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due July 31, 2022
Filed in August 2022

Fiscal Year Ended January 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Valle Lake Sewer District	Yes	August 25, 2022
Total Filed		1	



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings August 2022

Report No. 2022-093

October 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
August 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

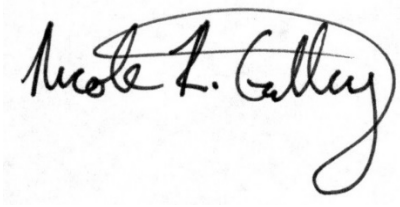
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by August 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 4 cities and 4 villages is presented in summary on page 4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in August 2022, after their filing deadline. The filing status for these 27 cities and 11 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except that effective August 28, 2022, any political subdivision with gross revenues less than $5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.[1]

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

[1] Prior to August 28, 2022, only transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report were not subject to the fine.

This report includes the filing status for the 4 cities and 4 villages with a fiscal year end of February 28, 2022, whose financial report was due by August 31, 2022. Of the 8 municipalities, 6 filed the financial report timely. Of the 4 municipalities required to file an addendum, 2 filed timely. Of the 3 municipalities required to file a certification, 2 filed timely.

This report includes the filing status for 27 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in August 2022, after their filing deadline. Of these municipalities, 22 filed an annual financial report, 19 filed an addendum, and 3 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2022

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	March 23, 2022	N/A	N/A
Audrain	City of Vandalia	Yes	August 8, 2022	Yes	Yes
Clay	Village of Oaks	Yes	April 6, 2022	N/A	N/A
Grundy	City of Tindall	Yes	July 30, 2022	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	July 12, 2022	N/A	N/A
Osage	Village of Freeburg	No		No	N/A
St. Louis	City of Pasadena Hills	No		Yes	Yes
	Village of Uplands Park	Yes	July 20, 2022	No	No
Total Filed		6		2	2
Total Not Filed		2		2	1
Total N/A		0		4	5

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in August 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lewis	City of La Grange	**	July 26, 2021	Yes	No
Total Filed		0		1	0

** Filed by October 31, 2021.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in August 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lawrence	City of Miller	**	October 27, 2021	Yes	N/A
Marion	City of Hannibal	***	February 15, 2022	Yes	**
Total Filed		0		2	0

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before August 2022.

N/A Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in August 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	Yes	August 15, 2022	***	***
Jasper	City of Duquesne	**	January 13, 2022	Yes	No
Total Filed		1		1	0

** Filed by March 31, 2022.

*** Filed after March 31, 2022, but before August 2022.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in August 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	**	April 14, 2022	Yes	Yes
Total Filed		0		1	1

** Filed by April 30, 2022.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in August 2022

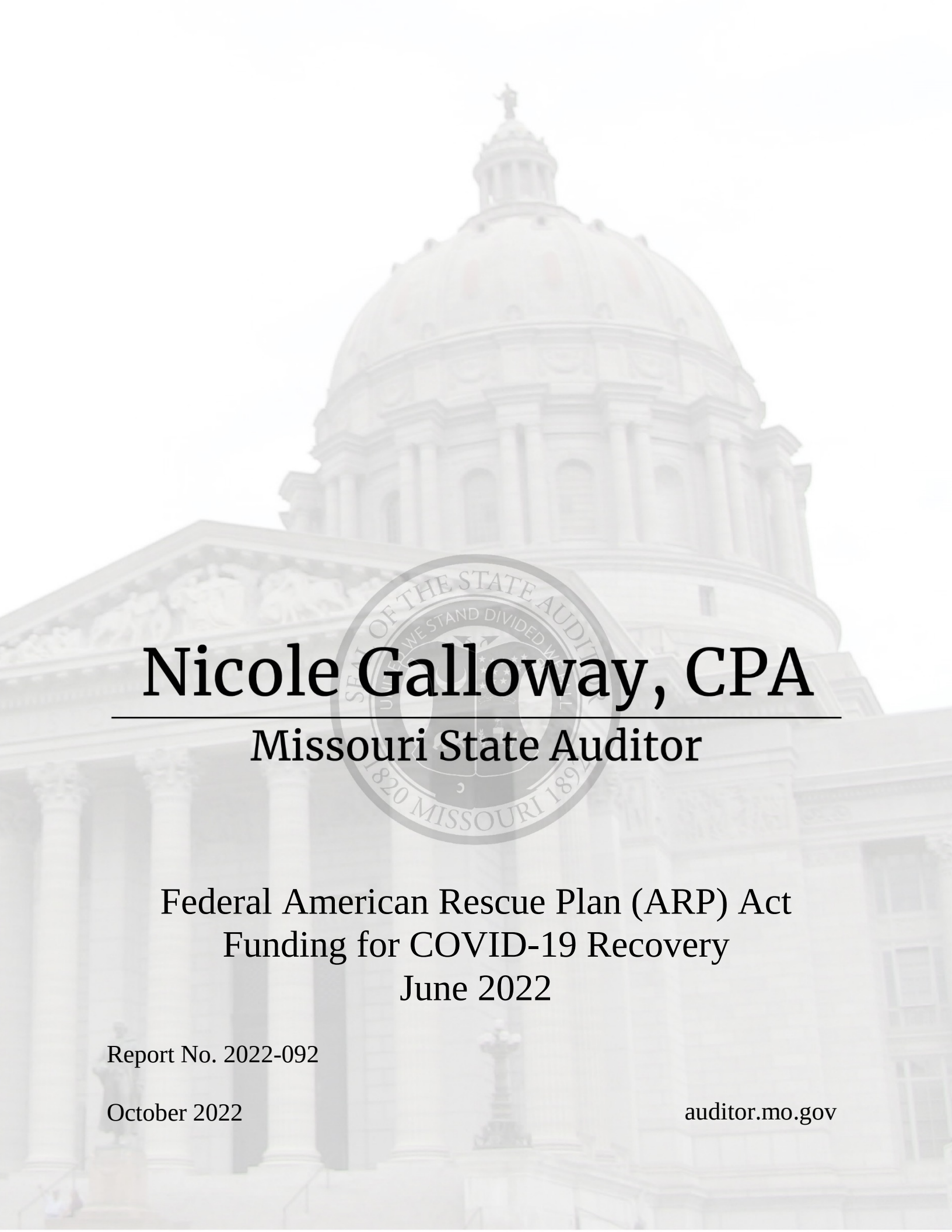
Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Cassville	**	June 14, 2022	Yes	N/A
Bates	City of Rich Hill	***	July 26, 2022	Yes	N/A
Carroll	City of Bosworth	Yes	August 10, 2022	Yes	N/A
Christian	City of Ozark	***	July 6, 2022	Yes	N/A
Daviess	Village of Winston	Yes	August 13, 2022	Yes	N/A
DeKalb	City of Stewartsville	***	July 25, 2022	Yes	N/A
Dunklin	City of Cardwell	***	July 27, 2022	Yes	No
Franklin	City of Gerald	Yes	August 9, 2022	No	N/A
Greene	City of Walnut Grove	Yes	August 17, 2022	No	No
Jackson	City of Grain Valley	**	June 24, 2022	No	Yes
	City of Lake Lotawana	Yes	August 4, 2022	No	N/A
Jasper	City of Duenweg	Yes	August 1, 2022	No	No
	Village of Reeds	Yes	August 17, 2022	N/A	N/A
Jefferson	Village of Peaceful Village	Yes	August 12, 2022	N/A	N/A
Knox	City of Baring	Yes	August 25, 2022	N/A	N/A
Laclede	Village of Phillipsburg	Yes	August 24, 2022	N/A	N/A
Lawrence	Village of Freistatt	Yes	August 4, 2022	Yes	N/A
Linn	City of Laclede	Yes	August 5, 2022	N/A	N/A
Livingston	Village of Utica	Yes	August 8, 2022	N/A	N/A
McDonald	City of Goodman	Yes	August 18, 2022	No	**
	City of Noel	**	April 21, 2022	Yes	Yes
Montgomery	City of High Hill	***	July 8, 2022	Yes	N/A
New Madrid	City of Matthews	Yes	August 24, 2022	***	***
	City of Morehouse	***	July 27, 2022	Yes	No
Newton	Village of Shoal Creek Estates	Yes	August 23, 2022	N/A	N/A
Nodaway	Village of Guilford	***	July 28, 2022	Yes	N/A
St. Louis	City of Green Park	Yes	August 12, 2022	N/A	N/A
	City of Moline Acres	Yes	August 4, 2022	***	***
	City of Northwoods	Yes	August 5, 2022	Yes	**
Stone	Village of Indian Point	**	June 29, 2022	Yes	N/A
Taney	Village of Taneyville	Yes	August 4, 2022	N/A	N/A
Worth	Village of Denver	Yes	August 10, 2022	N/A	N/A
Total Filed		21		14	2

** Filed by June 30, 2022.

*** Filed after June 30, 2022, but before August 2022.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery June 2022

Report No. 2022-092

October 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
June 2022
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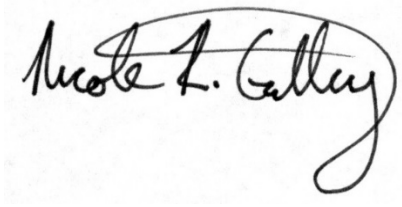
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of June 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In June, the state spent $352 million from federal ARP Act assistance (Appendix A). Through the end of June, the state has received $4.21 billion and spent $1.37 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of June 30, 2022, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule*, January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In June, the state spent $352 million from federal ARP Act assistance (Appendix A). Through the end of June, the state has received $4.21 billion and spent $1.37 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
June 1, 2022, through June 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus State Government Fiscal Recovery Fund	$ 2,573,807,993	0	0	0	0	0	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	156,778	0	0	0	0	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	97,317,425	0	27,955,587	0	0	22,813	69,339,025
Coronavirus State Government Fiscal Recovery - Broadband Fund	569,369	0	3,600	0	0	0	565,769
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	0	184,212,608	184,212,608	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	115,421,668	61,023,466	1,546,837	0	0	0	174,898,297
Office of Administration Federal Stimulus 2021 Fund	0	400,000	400,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	833,200	0	833,200	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	36,241	0	36,241	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	1,226	326,542	327,768	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	0	102,204	101,306	0	0	0	898
Department of Mental Health Federal Stimulus 2021 Fund	38,487	320,992	359,479	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	2,588	2,399,608	2,402,196	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	4,111,822	4,355,000	5,409,939	0	0	4,491	3,052,392
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(40,025)	0	196,668	0	0	0	(236,693)
FMAP Enhancement Expansion Fund [2]	0	128,212,371	128,212,371	0	0	0	0
Total all Funds	$ 2,802,895,697	381,352,791	351,997,800	0	0	27,304	2,832,223,384

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through June 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	225,161,395	0	0	0	0
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	111,488,138	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	270	0	157,048	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	41,154,065	0	110,551,287	58,197	69,339,025
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	214,034	0	779,803	0	565,769
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	333,956,271	333,956,271	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,132,834	58,234,537	0	0	0	174,898,297
Office of Administration Federal Stimulus 2021 Fund	495,000	495,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,822,313	1,822,313	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	478,758	478,758	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	102,204	101,306	0	0	0	898
Department of Mental Health Federal Stimulus 2021 Fund	1,009,612	1,009,612	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	12,435,776	12,435,776	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	32,888,665	29,781,956	0	0	54,317	3,052,392
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	215,577	452,270	0	0	0	(236,693)
FMAP Enhancement Expansion Fund [3]	260,765,861	260,765,861	0	0	0	0
Total all Funds	$ 4,207,215,449	1,374,879,551	0	111,488,138	111,600,652	2,832,223,384

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	225,161,395	217,002,605
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	333,956,271	1,428,168,388
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the American Rescue Plan Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the American Rescue Plan Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451
Special Education Program	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	0	3,253,268
Total DESE Federal Emergency Relief 2021 Fund	1,913,383,532	333,956,271	1,579,427,261
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	365,000	0	365,000
Office of Childhood - personal service	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022
Total DESE Federal Stimulus 2021 Fund	448,241,317	0	448,241,317
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND			
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the American Rescue Plan Act of 2021	500,000	0	500,000
Total MoDOT Federal Stimulus 2021 Fund	500,000	0	500,000

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	10,511,801	0	10,511,801
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,355,322	58,234,537	120,785
Division of Community and Public Health - Brain Injury Waiver	11,527	0	11,527
Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care	3,170,849	0	3,170,849
Total HCBS FMAP Enhancement Fund	72,049,499	58,234,537	13,814,962

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	500,000	495,000	5,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	896,554	3,446
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	478,758	9,905,584
Total DNR Federal Stimulus 2021 Fund	10,384,342	478,758	9,905,584
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund	324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	323,100	101,306	221,794
Total DED Federal Stimulus 2021 Fund	323,100	101,306	221,794

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND			
Division of Employment Security - personal service	707,500	0	707,500
Division of Employment Security - expense and equipment	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND			
Division of Behavioral Health - treatment of alcohol and drug abuse	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	490,324	154,135	336,189
Division of Behavioral Health - prevention and education services	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	78,750	0	78,750
Total DMH Federal Stimulus 2021 Fund	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - family violence prevention	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault	2,940,803	0	2,940,803
Children's Division - specialized investigation skills training	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment	6,249,049	0	6,249,049
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000
Total DSS Federal Stimulus 2021 Fund	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	150,135	26,084,602
OA - Information Technology Service Division - for DHSS - expense and equipment	13,058	4,000	9,058
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service	125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	11,261,324	29,900	11,231,424

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations	39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	0	187,480
Total DHSS Federal Stimulus 2021 Fund	222,614,962	29,781,955	192,833,007
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	40,000,000	271,884	39,728,116
DMH - Critical Healthcare Staffing	60,000,000	40,876,529	19,123,471
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	110,551,287	41,176,779	69,374,508
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	12,000,000	0	12,000,000

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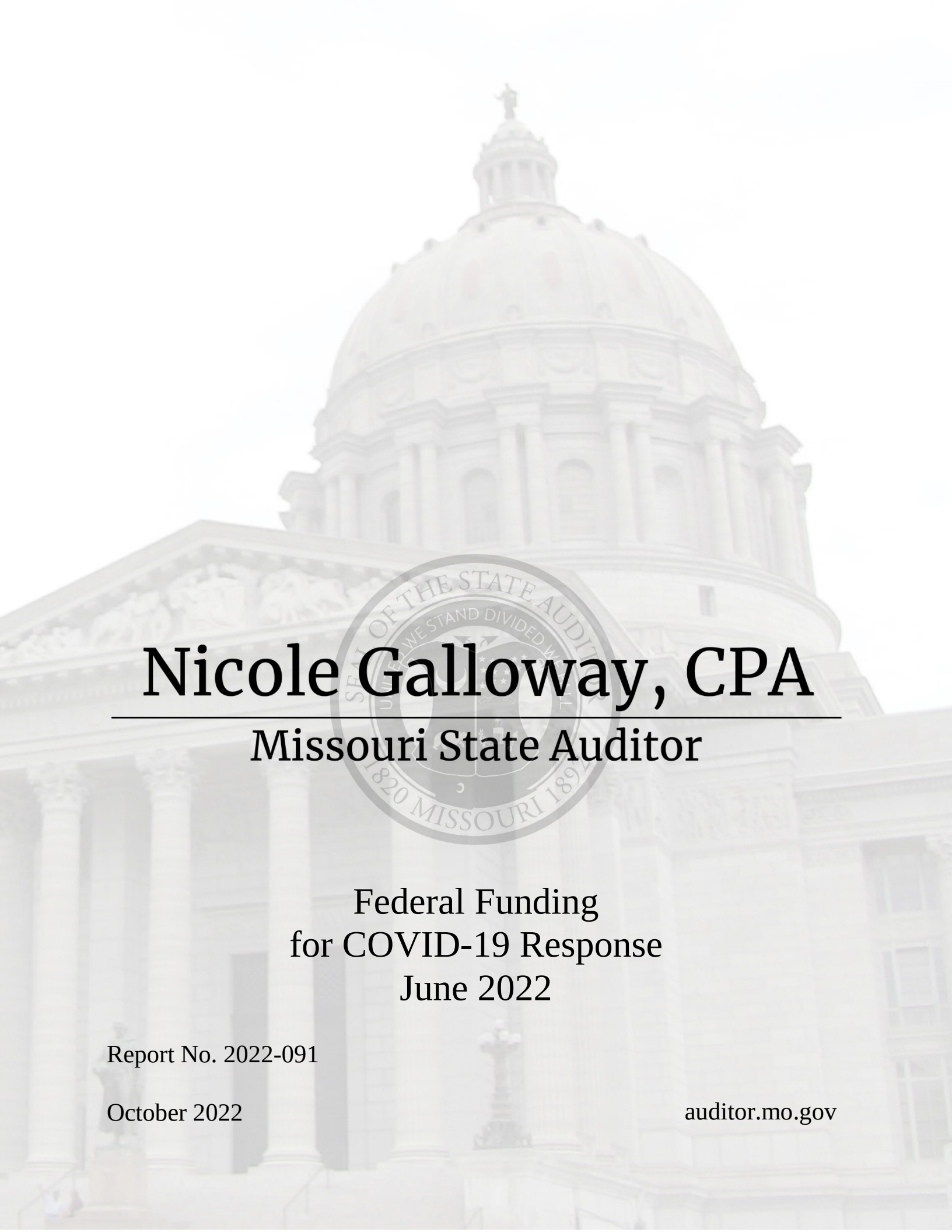
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	214,034	429,275
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	214,034	565,769
Total All Funds	$ 3,852,593,938	1,099,857,180	2,752,736,758

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response June 2022

Report No. 2022-091

October 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
June 2022
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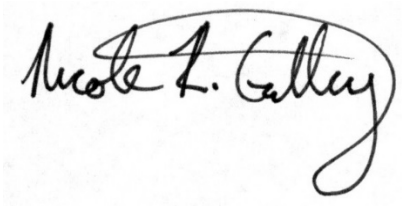
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of June 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In June, the state spent $218.5 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received $6.2 billion and spent $5.97 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.79 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of June 30, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of June 30, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of June 30, 2022, approximately $4.28 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of June 30, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of June 30, 2022, approximately $10.93 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In June, the state spent $218.5 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received a total of $6.2 billion and spent $5.97 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.79 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
June 1, 2022, through June 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 10,172,312	5,688	562,446	0	0	9,895	9,605,659
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	62,017,311	62,017,311	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	12,359,127	20,210,283	31,916,892	0	0	2,778	649,740
Department of Elementary and Secondary Education Federal Emergency Relief Fund	118,041	110,400,679	110,414,939	0	0	9,316	94,465
Department of Elementary and Secondary Education Federal Fund [2]	(9,933,454)	(7,014,064)	(17,043,601)	0	0	0	96,083
Department of Higher Education and Workforce Development Federal Stimulus Fund	22,875	33,315	49,387	0	0	0	6,803
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	616,305	3,233,484	3,768,304	0	0	0	81,485
Missouri Department of Transportation Federal Stimulus Fund	2	2,430,925	2,430,924	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	203,883	(23,966)	126,265	0	5,746	59,398	0
Department of Mental Health Federal Stimulus Fund	3,491,719	284,435	330,275	0	0	7,598	3,438,281
Department of Mental Health Federal Fund [3]	(483,333)	4,334,865	4,334,865	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	11,669,351	10,608,473	15,990,772	0	0	107,801	6,179,251
Department of Social Services Federal Stimulus Fund	118,621	2,403,294	2,521,107	0	0	0	808
Department of Economic Development Federal Stimulus Fund	0	351,705	351,705	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	329,380	746,041	684,238	0	0	264,796	126,387
Total all Funds	$ 32,940,028	210,022,468	218,455,829	0	5,746	461,582	24,050,831

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through June 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,714,342	2,049,312	0	0	59,371	9,605,659
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,786,604,238	1,786,604,238	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	192,529,166	191,869,702	0	0	9,724	649,740
Department of Elementary and Secondary Education Federal Emergency Relief Fund	881,049,707	880,922,749	0	0	32,493	94,465
Department of Elementary and Secondary Education Federal Fund [3]	456,813	360,730	0	0	0	96,083
Department of Higher Education and Workforce Development Federal Stimulus Fund	704,191	697,388	0	0	0	6,803
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	31,344,076	31,262,591	0	0	0	81,485
Missouri Department of Transportation Federal Stimulus Fund	42,734,534	42,734,531	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [4]	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	39,839,213	18,697,332	0	725,786	18,429,386	3,438,281
Department of Mental Health Federal Fund [5]	17,127,686	17,611,019	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	426,525,005	418,418,444	0	0	1,927,310	6,179,251
Department of Social Services Federal Stimulus Fund	122,319,727	121,219,169	0	0	1,099,750	808
Department of Economic Development Federal Stimulus Fund	360,455	360,455	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	52,301,649	46,817,689	0	0	5,357,573	126,387
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 6,195,708,862	5,971,272,122	3,605,793	589,605,578	786,385,694	24,050,831

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	105,505	576,744	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1,934,137	8,824,636	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	2,039,642	9,401,380	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs	17,073,503	17,006,338	67,165	75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program - personal service	25,644	16,100	9,544			
Missouri Healthy Schools, Successful Students Program - expense and equipment	375,700	216,616	159,084	266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,973,698	9,951,324			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	13,234,625	11,139,149			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	1,700,000	3,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	5,352,000	0	5,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	3,419,071	6,080,929			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	4,458,569	25,541,431			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	5,599,716	14,400,284			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	54,253,630	54,234,791	18,839			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	311,150	1,238,850			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,950,000	964,427	2,985,573			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	623,237	9,376,763			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	14,091,253	3,208,747			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - personal service	22,323	0	22,323			
Office of Childhood - expense and equipment	7,022	0	7,022			
Total DESE Federal Stimulus Fund	239,865,618	117,849,591	122,016,027	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	16,515,389	88,484,611			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	11,564,648	8,435,352	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service	410,000	80,915	329,085			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	671,739,596	407,564,594	264,175,002	522,703,375	199,022,695	323,680,680
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,495,405	2,420,061	9,075,344	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	64,831,096	46,930,358	17,900,738	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	873,476,097	485,075,965	388,400,132	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	442,420	770,339	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	442,420	770,339	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	7,528,779	4,471,221			
Certified Work Ready Community Program	750,000	67,187	682,813			
Job training and related activities	85,500	23,625	61,875			
Total DHEWD Federal Emergency Relief Fund	27,835,500	7,619,591	20,215,909	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	16,800,181	45,670,579	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	864,921	19,505,123			
Total MoDOT Federal Stimulus Fund	82,840,804	17,665,102	65,175,702	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Missouri Veterans' Commission - For Missouri Veterans' Homes	4,300,000	0	4,300,000			
Total DPS Federal Stimulus Fund	4,300,000	0	4,300,000	1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	70,635,752	58,535,075	12,100,677			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	2,016	2,015	1	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	904,224	3,850	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,657	1,289,656	1	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	243,306	116,694			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	160,851	39,849			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,759	23,547,576	17,183			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
DPS - FEMA Food Bank	2,141,247	2,141,246	1			
Total State Emergency Management Federal Stimulus Fund	258,893,730	167,695,993	91,197,737	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,543,438	1,656,562	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	249,200	393,965	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	5,400,694	4,599,306	19,363,204	5,378,938	13,984,266
Division of Developmental Disabilities - for developmental disabilities services	71,072	0	71,072			
Total DMH Federal Stimulus Fund	15,119,237	7,494,776	7,624,461	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	68,455	156,526	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	349,682	646,633	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	13,642,807	18,734,124	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	935,837	176,274			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	648,144	58,856	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	74,402	225,598	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	1,104,874	6,261,136	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	74,713,450	195,758,817	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	91,515	1,047,873	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	22,241,667	31,366,964	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	61,879	13,490			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	42,864	157,136			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	170,962	1,341,207			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

Appendix C

Federal Funding for COVID-19 Response
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Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
OA - Information Technology Service Division - for DHSS - expense and equipment	766,810	110,251	656,559			
Total DHSS Federal Stimulus Fund	568,162,841	140,939,252	427,223,589	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	8,950,450	19,381,103	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,996,523	4,029,477	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	6,532,512	1,443,191	5,089,321	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	13,995,140	13,851,913	27,847,053	5,649,424	22,197,629
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,012	24,380	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	2,694,132	10,065,868	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	2,558,921	7,661,956	1,703,480	0	1,703,480

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Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	271,955	267,416	4,539			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	1,170,679	314,914			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	1,345,900	1,338,687	7,213			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000			
Total DSS Federal Stimulus Fund	116,887,637	53,345,972	63,541,665	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	360,455	29,762,941	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	360,455	39,762,941	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	2,800,602	21,387,336	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	5,014,151	2,586,695	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	9,579	9,579	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,798,363	8,993,757	39,804,606	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,615,668,517	1,009,735,483	1,605,933,034	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

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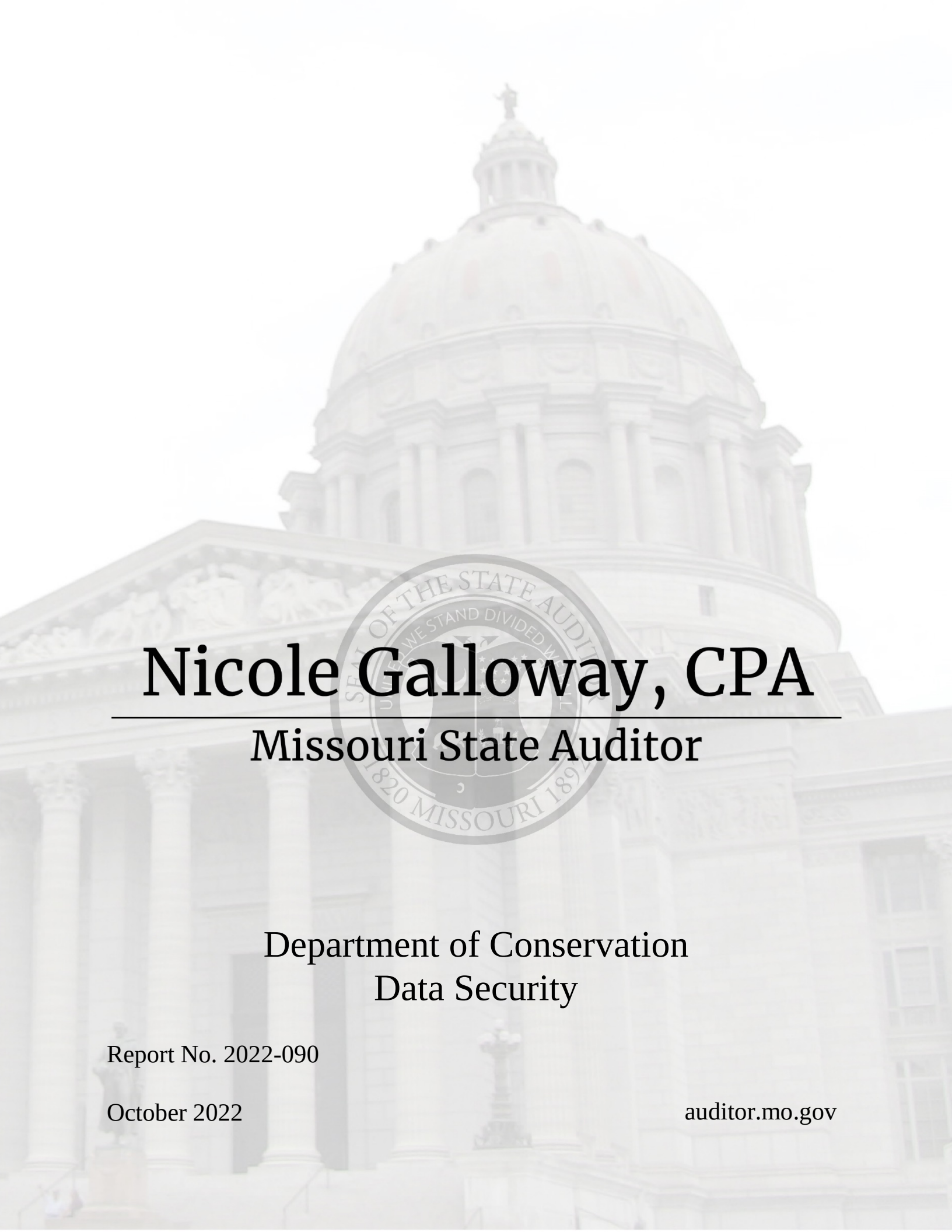
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Department of Conservation
Data Security

Report No. 2022-090

October 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Conservation Data Security

User Account Management	The Missouri Department of Conservation (MDC) does not always timely remove accounts of terminated users and does not ensure a network security system control requiring user accounts' passwords to be changed periodically is consistently enforced. The MDC does not proactively monitor for user accounts that have not been accessed or used for a specified period of time and does not have a policy requiring such review. The MDC does not perform periodic reviews of existing users' access to resources to ensure access remains appropriate and aligned with job responsibilities, nor is there a policy requiring such reviews.
Service Level Agreement	The MDC and the Office of Administration - Information Technology Services Division (ITSD) do not have a service level agreement in place for IT services provided by the ITSD to the MDC.
Policies and Procedures	The MDC has not formally completed and documented a comprehensive risk assessment program. The MDC has not fully established a security plan on which department-wide security policies, standards, and procedures can be formulated, implemented, or monitored. The MDC has not documented policies and procedures for certain security controls of department systems.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Department of Conservation Data Security
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Sara Parker Pauley, Director
Missouri Department of Conservation
Jefferson City, Missouri

We have audited certain internal controls, including security controls, designed to protect data and information maintained by the Missouri Department of Conservation. This audit was conducted in fulfillment of our duties under Chapter 29, RSMo. The objectives of our audit were to:

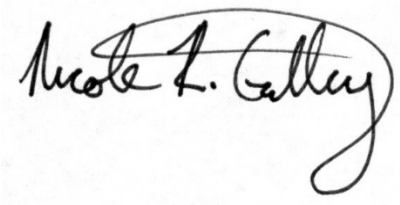
1. Evaluate the department's internal controls over significant management operations, including the effectiveness of information security controls and other management practices for protecting the confidentiality, integrity, and availability of significant systems and information.

2. Evaluate the department's compliance with certain legal provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, and (2) no significant noncompliance with legal provisions.

The accompanying Management Advisory Report presents our findings arising from our audit of Missouri Department of Conservation Data Security.



Nicole R. Galloway, CPA
State Auditor

Department of Conservation Data Security Introduction

Background

The mission of the Missouri Department of Conservation (MDC) is to protect and manage the fish, forest, and wildlife resources of the state; and to facilitate and provide opportunity for all citizens to use, enjoy, and learn about these resources. The MDC Information Technology (IT) Branch supports the department's mission through technological solutions and electronic communications. The MDC was not included in the 2005 statewide consolidation of IT resources, but works closely with the consolidated IT operations on certain matters.

The IT Branch provides support and management of information technology resources for the MDC. Information, some of which is sensitive, maintained in MDC systems includes:

- Hunting and fishing permits and licenses
- Wildlife protection investigations and arrests
- Human resource and department expenditure records
- Geographic information system data

To carry out its duties, the MDC uses approximately 125 various applications to collect, process, and distribute information. These applications are a combination of those developed and supported by internal MDC personnel, as well as those developed by contractors. These applications support functions including administration, permitting and licensing, investigations, environmental protection, mapping, and natural resource protection, among other functions.

Disclosure of specific sensitive data maintained in MDC systems could compromise department enforcement activities. In addition, unauthorized access to personal information could increase the risk of identity theft.

The Government Accountability Office (GAO) has included the security of information systems in the office's High-Risk List since 1997, specifically adding the protection of Personally Identifiable Information (PII) in its 2015 update.[1] Technological advances, such as lower data storage costs and increasing interconnectivity, have allowed both government and private sector agencies to collect and process extensive amounts of PII more effectively. Risks to PII can originate from unintentional and intentional threats. These risks include insider threats from careless, disgruntled, or improperly trained employees and contractors; the ease of obtaining and using hacking tools; and the emergence of more destructive attacks and data thefts.

[1] GAO, Report GAO-21-119SP *Report to Congressional Committees, High Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Areas*, March 2021, p.168, <https://www.gao.gov/assets/gao-21-119sp.pdf>, accessed June 17, 2022.

Technology advances, combined with the increasing sophistication of individuals or groups with malicious intent, have increased the risk of PII being compromised and exposed. Correspondingly, the number of reported security incidents involving PII in both the private and public sectors has increased dramatically in recent years. At the same time, state agencies are increasingly reliant on technology and information sharing to interact with citizens and to deliver essential services. As a result, the need to protect information, including PII, against cybersecurity attacks is increasingly important.

According to the National Institute of Standards and Technology (NIST),[2] security controls are the safeguards or countermeasures employed within a system or an organization to protect the confidentiality, integrity, and availability of the system and its information and to manage information security risk. Confidentiality refers to preserving authorized restrictions on information access and disclosure, including the means for protecting personal privacy and proprietary information. Integrity relates to guarding against improper information modification or destruction, and availability ensures timely and reliable access to and use of information. Effective privacy controls depend on the safeguards employed within the information system that is processing, storing, and transmitting PII and the environment in which the system operates. Organizations cannot have effective privacy without a basic foundation of information security. Without proper safeguards and controls, information systems and confidential data are vulnerable to individuals with malicious intentions who can use access to obtain sensitive data or disrupt operations.

The NIST defines cybersecurity as the process of protecting information by preventing, detecting, and responding to attacks[3] while ISACA states cybersecurity encompasses all that protects enterprises and individuals from intentional attacks, breaches, and incidents as well as the consequences.[4] Cybersecurity should be aligned with all other aspects of information security, including governance, management, and assurance. The state of being secure requires maintenance and continuous improvement to meet the needs of stakeholders and the demands of emerging cyber threats.

[2] NIST, Special Publication 800-53 Revision 5, *Security and Privacy Controls for Information Systems and Organizations*, p. 1, 396, 398, and 406, <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf>, accessed June 17, 2022.

[3] NIST, *Framework for Improving Critical Infrastructure Cybersecurity*, Version 1.1, April 2018, p. 45, <https://nvlpubs.nist.gov/nistpubs/CSWP/NIST.CSWP.04162018.pdf>, accessed June 17, 2022.

[4] ISACA, *Transforming Cybersecurity*, 2013, p. 11.

Scope and Methodology

The scope of our audit included evaluating (1) MDC management's approach to and management of information security controls; (2) policies and procedures; and (3) other management functions and compliance issues in place during the year ended December 31, 2021.

Our methodology included reviewing written policies and procedures, interviewing various MDC personnel, and performing testing. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed audit procedures to assess internal control to the extent necessary to address the audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We reviewed the authorized users for the MDC network, as well as a separate contractor-developed system, to determine if any terminated employees had active user accounts. In addition, we obtained employment records of all state employees from the statewide accounting system, Statewide Advantage for Missouri (SAM II), and matched these records against all authorized users. We provided MDC management a list of all terminated employees identified. Although we used computer-processed data from the MDC network, contractor system, and SAM II for our audit work, we did not rely on the results of any processes performed by these systems in arriving at our conclusions. Our conclusions were based on our review of the issues specific to the audit objectives.

We also assessed user access to PII maintained by the MDC.

We based our evaluation on accepted state, federal, and international standards and best practices related to information technology security controls from the following sources:

- Missouri Adaptive Enterprise Architecture (MAEA)
- National Institute of Standards and Technology (NIST)
- Government Accountability Office (GAO)
- ISACA

Department of Conservation Data Security Management Advisory Report State Auditor's Findings

1. User Account Management

The Missouri Department of Conservation (MDC) does not always timely remove accounts of terminated users, and has not consistently or adequately established certain user account controls. As a result, information maintained by the MDC is at risk of inappropriate access.

The MDC uses various internally-developed and contractor-developed information systems to carry out its functions. In addition, the MDC purchases or licenses various commercially available software products. User access to these systems is either controlled by a network security system maintained by the MDC or through a security system specific to an individual system. The MDC network security system is designed to allow users access from both onsite and remote locations.

A contributing factor to the account management weaknesses identified is a lack of comprehensive policies and procedures for the management of user accounts. Additional concerns regarding departmental policies and procedures are discussed in Management Advisory Report (MAR) finding number 3.

1.1 Terminated and unidentified users

Accounts of terminated users are not always removed timely, which leaves the MDC vulnerable to the risk of records being improperly viewed and altered. A terminated user is someone who has left employment with an entity and no longer needs access to the entity's data. We tested all MDC user accounts and found concerns with 39 users' access to the MDC network. Of those 39 user accounts identified, 31 users were former employees whose employment had ended at least 30 days prior to our test, and MDC could not identify the remaining 8 users, or determine why their access to MDC resources was necessary. In addition, we identified 8 terminated users with access to MDC resources via a separate, contractor-developed system. One of these users terminated employment in February 2019, 5 in 2021, and the termination dates for 2 were unknown.

While the MDC has a documented policy describing user termination procedures, department information technology (IT) management indicated IT staff turnover contributed to the failure to detect and remove terminated users timely. Additionally, MDC policy does not address accounts in the contractor-developed system.

According to the Missouri Adaptive Enterprise Architecture (MAEA),[5] entities must have a procedure in place for the timely notification of

[5] The MAEA includes standards, policies, and guidelines established by Office of Administration management. The MAEA is made up of several information technology domains, including domains dedicated to security and information. The domains define the principles needed to help ensure the appropriate level of protection for the state's information and technology assets.

administrators when a user no longer needs access. In addition, entities are responsible for determining who is given access to their systems and for ensuring all individuals who have access still need the access. When a user no longer needs access, the entity should submit a form to the security administrator requesting removal of the user's access to the systems.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair entity operations or assets, according to the Government Accountability Office (GAO).[6]

1.2 Password expiration

The MDC does not ensure a network security system control requiring user accounts' passwords to be changed periodically is consistently enforced. IT management verbally indicated their practice is to consistently enforce this control; however, the department does not have a formal written policy requiring it. We found 44 user accounts whose passwords were set to never expire.

Password controls reduce the risk of unauthorized access to computers and data. The MDC requires passwords to authenticate network access, and established a policy requiring passwords to be changed periodically. The network security system allows administrators to specify the maximum length of time that a password may be used. After this maximum time, a user is required to change the password. This policy is consistent with MAEA requirements that passwords for all systems be subject to password expiration. However, the MDC does not consistently enforce this control for all users.

Allowing accounts to have non-expiring passwords greatly increases the risk of an account password becoming known by someone other than the account owner, which may result in inappropriate access to and misuse of sensitive department information.

1.3 Inactive user accounts

The MDC does not proactively monitor for user accounts that have not been accessed or used for a specified period of time and does not have a policy requiring such review. Department IT management indicated this review did not happen due IT staff turnover.

Our analysis of system user accounts identified 14 accounts that had never been accessed by the user assigned to the account. This may indicate the access was not necessary and should not have been granted. We also identified 70 accounts that had not been accessed for an extended period.

[6] GAO, Report GAO-09-232G, *Federal Information System Controls Audit Manual*, February 2009, p. 176 and 225, <https://www.gao.gov/assets/gao-09-232g.pdf>, accessed June 17, 2022.

NIST guidance recommends system administrators disable inactive accounts after a specified time period.[7] This reduces opportunities for inappropriate system access, potentially by individuals who do not own the account. Without appropriate monitoring, security administrators are less likely to identify user accounts that have not been accessed or used for a specified period of time.

1.4 Existing user access

The MDC does not perform periodic reviews of existing users' access to resources to ensure access remains appropriate and aligned with job responsibilities, nor is there a policy requiring such reviews.

As users' job responsibilities change, access rights to resources may be added, changed, or removed. Over time, users can accumulate access rights that are no longer necessary, increasing the risk of inappropriate access.

Without periodically reviewing user access rights, there is an increased risk that unauthorized alterations of the rights will go undetected or that access rights may not be aligned with current job responsibilities.

Recommendations

The MDC:

1.1 Ensure user access is adequately reviewed to identify and remove accounts belonging to terminated employees and unidentified users in accordance with policy. In addition, the policy should be updated to cover the contractor-developed system.

1.2 Develop a policy to ensure user account passwords are consistently set to periodically expire.

1.3 Develop a policy to periodically monitor for user accounts that have not been accessed or used for a specified period of time.

1.4 Develop a policy to ensure existing users' access rights are periodically reviewed and remain appropriate and aligned with job responsibilities.

Auditee's Response

The department's written response is included in the Appendix.

[7] NIST, Special Publication 800-53 Revision 5, *Security and Privacy Controls for Information Systems and Organizations,* p. 20-21, <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf>, accessed June 17, 2022.

2. Service Level Agreement

The MDC and the Office of Administration (OA) - Information Technology Services Division (ITSD) do not have a service level agreement (SLA) in place for IT services provided by the ITSD to the MDC. As a result, the responsibilities and expectations between both parties are not fully established or documented.

The MDC did not participate in the 2005 consolidation of IT services from most other state agencies into the centralized ITSD. Therefore, the MDC is solely responsible for IT services necessary for its business operations. However, the MDC works with the ITSD to obtain certain services. Services provided by the ITSD include state network access, security monitoring, and access to statewide IT contracts, among others.

An SLA is a document used by organizations entering into a partnership for the provision of IT services. According to ISACA, an SLA is used to align IT enabled products and services and service levels with enterprise needs and expectations, including identification, specification, design, publishing, agreement, and monitoring of IT products and services.[8] SLAs can be in-house between an organizational unit and its IT department, external between an entity and an outside service provider, or internal within the units of a service provider.[9]

MDC management indicated they were not aware of the need for an SLA, and that operations between the ITSD and MDC had been operating well without one. However, an SLA is crucial to promote continuous and open communication between the parties to the agreement. Without such communication, there is an increased risk the customer and the service provider will not appropriately understand or respond to each other's expectations. This weakness could result in confusion or frustration, or potentially more severe outcomes such as system failure or data loss.

According to the *Information Systems Control Journal*,[10] an "SLA is a necessity between a service provider and service beneficiary because a service can be called 'bad' or 'good' only if this service is clearly described. Moreover, it formalizes the needs and expectations of the organization and serves as a kind of guarantee for both parties. In this way, potential misunderstandings are reduced and a clear view is given on the priorities of the service and its delivery. . . . A balanced SLA is a compromise between the needs, expectations and requirements of the organization (user group) and

[8] ISACA, *Control Objectives for Information and Related Technologies 2019 Framework: Governance and Management Objectives*, November 2018, p. 113-115.
[9] Van Grembergen, Wim, Ph.D., Steven De Haes and Isabelle Amelinckx. "Using COBIT and the Balanced Scorecard as Instruments for Service Level Management." *Information Systems Control Journal*, Volume 4 (2003): p. 56.
[10] Ibid., p. 56-57.

the service provision capabilities and promises of the service provider. At the same time, it must protect the service provider by limiting liability, identifying responsibilities and rationally managing user expectations."

Recommendation

The MDC work with the ITSD to develop an SLA that specifies services to be provided and addresses communications between the agencies.

Auditee's Response

The department's written response is included in the Appendix.

3. Policies and Procedures

MDC management has not developed certain key policies and procedures for data security. Additionally, some polices that have been developed have not been formally documented.

3.1 Risk assessment

The MDC has not formally completed and documented a comprehensive risk assessment program.

According to the National Institute of Standards and Technology (NIST),[11] risk assessments are used to identify, estimate, and prioritize risk to organizational operations (i.e., mission, functions, image, and reputation), organizational assets, and other organizations, resulting from the operation and use of information systems. Risk is determined by identifying potential threats, identifying vulnerabilities in systems, determining the likelihood that a particular threat may exploit vulnerabilities, and assessing the resulting impact on the organization's mission, including the effect on sensitive and critical systems and data. Risk assessments should include essential elements such as discussion of threats, vulnerabilities, impact, risk model, and likelihood of occurrence, and be updated using the results from ongoing monitoring of risk factors. According to the MAEA, only after a risk assessment has been performed can an entity take actions to mitigate the risks identified, including performance of a cost-benefit analysis and development of an action plan to address risks.

While MDC personnel have performed informal risk assessment procedures, a comprehensive risk assessment has not been performed. As such, risk assessment procedures that have been completed have been ad-hoc rather than a comprehensive plan to address risks inherent to the system. Consequently, the department has been unable to formally develop a plan to evaluate, prioritize, and remediate risks.

Since risks and threats change over time, the results of risk assessments should be documented to ensure an appropriate action plan is developed to

[11] NIST, Special Publication 800-30 Revision 1, *Guide for Conducting Risk Assessments*, September 2012, <https://nvlpubs.nist.gov/nistpubs/Legacy/SP/nistspecialpublication800-30r1.pdf>, accessed June 17, 2022.

limit vulnerabilities and to reduce risk to an acceptable level. According to the GAO,[12] the risk assessment should also be performed periodically and revised as necessary whenever there is a change in the entity's operations.

Without a comprehensive risk assessment program, MDC management has less assurance appropriate controls are in place to reduce risks of threats and vulnerabilities to an acceptable level.

3.2 Security plan

The MDC has not fully established a security plan on which department-wide security policies, standards, and procedures can be formulated, implemented, or monitored.

According to the GAO,[13] an entity-wide information security plan is the foundation of a security control structure and a reflection of senior management's commitment to addressing security risks. The security plan should establish a framework and continuous cycle of activity for assessing risk, developing and implementing effective security procedures, and monitoring the effectiveness of these procedures. Implementing an information security plan is essential to ensuring controls over information and information systems work effectively on a continuing basis.

MDC management indicated the department has informally adopted the Center for Internet Security's (CIS) Critical Security Controls framework to guide cyber security operations. The MDC has also partially completed a self-evaluation based on the CIS controls to identify security risks to address. However, the use of this framework has not been formally approved, nor has a complete evaluation been performed.

Until MDC management fully implements a security plan and takes steps to fully develop the necessary policies and controls to correct or mitigate information security control weaknesses, the MDC will have limited assurance that sensitive information and systems are adequately protected.

3.3 Documentation of security controls

The MDC has not documented policies and procedures for certain security controls of department systems.

According to the GAO,[14] control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives and help

[12] GAO, Report GAO-09-232G, *Federal Information System Controls Audit Manual*, February 2009, p. 167-169, <https://www.gao.gov/assets/gao-09-232g.pdf>, accessed June 17, 2022.
[13] Ibid, p. 151.
[14] GAO, Report 14-704G, *Standards for Internal Control in the Federal Government*, September 2014, p. 75, <https://www.gao.gov/assets/gao-14-704g.pdf>, accessed June 17, 2022.

ensure that actions are taken to reasonably address risks. The following control activities have not been fully documented:

- Incident response, reporting, and correction
- Continuity planning and disaster recovery procedures, including system and data backups and recovery procedures
- Data and resource ownership, and owner responsibilities
- Security logging and monitoring
- Physical security procedures, including visitor access
- Segregation of duties
- Security training and awareness
- Password standards and requirements
- Privileged user account access

MDC staff indicated that much of this information is communicated to users by on-the-job training and other informal processes.

According to NIST,[15] documentation of all aspects of computer support and operations is important to ensure continuity and consistency. Formalizing operational practices and procedures with sufficient detail helps to eliminate security lapses and oversights, gives new personnel sufficiently detailed instructions, and provides a quality assurance function to help ensure operations will be performed correctly and efficiently.

Without documented and approved policies and procedures, management may not have assurance that control activities are appropriate and properly applied.

Recommendations

The MDC:

3.1 Design and implement a formal risk assessment process that includes policies, standards, and procedures for performing periodic risk

[15] NIST, Special Publication 800-12 Revision 1, *An Introduction to Information Security*, June 2017, p. 49, <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-12r1.pdf>, accessed June 17, 2022

assessments and for reducing risk to a level acceptable to the department.

3.2 Fully develop and document a formal security plan for MDC systems.

3.3 Fully document and regularly review documentation of key security controls.

Auditee's Response

The department's written response is included in the Appendix.

MISSOURI DEPARTMENT OF CONSERVATION

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Telephone: 573-751-4115 ▲ www.MissouriConservation.org

SARA PARKER PAULEY, Director

September 16, 2022

The Honorable Nicole R. Galloway
Missouri State Auditor
P.O. Box 869
Jefferson City, MO 65102

Dear Auditor Galloway:

The Department of Conservation ("Department") appreciates and continues to welcome the oversight provided by the State Auditor's Office. The Department is pleased your office directly communicated to me, consistent with past state audits, that no significant noncompliance with legal provisions were found to exist during this review.

We reviewed your office's draft audit report of the Department's "Data Security" for the year ended December 31, 2021. Generally, the Department agrees with the findings related to deficiencies in internal controls as provided in your office's draft audit report.

The Department's responses to specific audit findings are as follows:

1. **User Account Management**

   1.1 Terminated users. As the report indicates, the Department has a documented policy. The Department agrees with the recommendation to ensure user access is adequately reviewed in accordance with policy. The Department will implement steps to ensure reviews and to update the policy covering its contractor-developed system.

   1.2 Password expiration. The Department agrees with the recommendation and is currently working on reducing the number of these accounts while also working on establishing a policy and procedures to ensure user account passwords are consistently set to periodically expire.

   1.3 Inactive user accounts. The Department agrees with the recommendation and is currently reviewing unused accounts while also working on establishing a policy and procedures to ensure user accounts are periodically reviewed for lack of use.

   1.4 Existing user access. The Department agrees with the recommendation and is currently working on establishing a policy and procedures to ensure user access rights are periodically reviewed and remain appropriate and aligned with job responsibilities.

COMMISSION

MARGARET F. ECKELKAMP, Washington
STEVEN D. HARRISON, Rolla
MARK L. McHENRY, Kansas City
WM. L. (BARRY) ORSCHELN, Columbia

2. Service Level Agreement (SLA)

2 Service Level Agreement. The Department will make contact and attempt to work with the ITSD to develop an SLA.

3. Policies and Procedures

3.1 Risk Assessment. As the report indicates, the Department has performed informal risk assessment procedures. These were conducted using the Center for Internet Security's (CIS) Critical Security Controls built upon the NIST Cybersecurity Framework. The Department agrees it has not yet formally developed a plan to evaluate, prioritize, and remediate risks, and will work to design and implement a formal risk assessment process.

3.2 Security Plan. As the report indicates, the Department has informally adopted the CIS Critical Security Controls framework and partially completed a self-evaluation to identify security risks. The Department will work to fully develop and document a formal security plan.

3.3 Documentation of Security Controls. The Department does have an incident response plan in early draft form and a disaster recovery plan being reviewed for required updates. The Department is also working on a Password Policy and a Data Governance Policy. Additionally, the Department will fully document and regularly review the key security controls detailed in the recommendations.

Thank you for the opportunity to respond to your recommendations. Should you have any questions about these responses, please feel free to contact me or my staff.

Sincerely,

SARA PARKER PAULEY
DIRECTOR

c: Conservation Commission

NICOLE GALLOWAY, CPA
Missouri State Auditor

October 11, 2022

Honorable Mike Parson, Governor
and
Members of the General Assembly

The State Auditor's Office reviewed state agency compliance with Section 536.175, RSMo. We determined that the Department of Transportation, Department of Labor and Industrial Relations, Department of Mental Health, and Department of Natural Resources have met the requirements of Section 536.175, RSMo. These requirements include each agency reviewing its existing rules, completing and filing the periodic rule review report with the Joint Committee on Administrative Rules (JCAR), and ensuring the report is available on the agency's website.

Section 536.175, RSMo, requires a 5 year rolling review by all state agencies of their existing rules. Each agency must repeat this process every 5 years, and the second group of agencies began their second review process no later than July 1, 2021.

The JCAR publishes in the Missouri Register a notification of which rules are subject to review and the process for this review, including who the public may submit comments to at each agency. Each agency must prepare a report of the results of the agency's rule review with an attached appendix summarizing comments received and the agency's response. The agency must file the report and appendix electronically with the JCAR and the small business regulatory fairness board no later than June 30th after the JCAR publishes the notice. These reports also must be made available on the state agency's website.

Any rule not included in the agency review and report may become null and void. There is a process in place before nullification of a rule, including the ability of the agency to request an extension from the JCAR and a notice and opportunity for the agency to correct the delinquency.

On July 1, 2021, the JCAR published in the Missouri Register the notification of the agency rules (Title 7 to 10) subject to review and the process, as required by Section 536.175.2, RSMo. The following agencies began their rule review on July 1, 2021, and completed the review process by June 30, 2022:

Title 7 - Department of Transportation
Title 8 - Department of Labor and Industrial Relations
Title 9 - Department of Mental Health
Title 10 - Department of Natural Resources

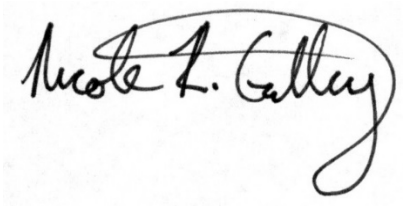
Based on a review of the JCAR's website, each agency timely completed and filed its periodic rule review report by June 30, 2022. These reports are available on that website. Each agency also posts its report on the agency's website.

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

On August 30, my office sent a letter to each agency to confirm the information from this review. Each agency provided a response. The table below provides a summary of the information determined from this review.

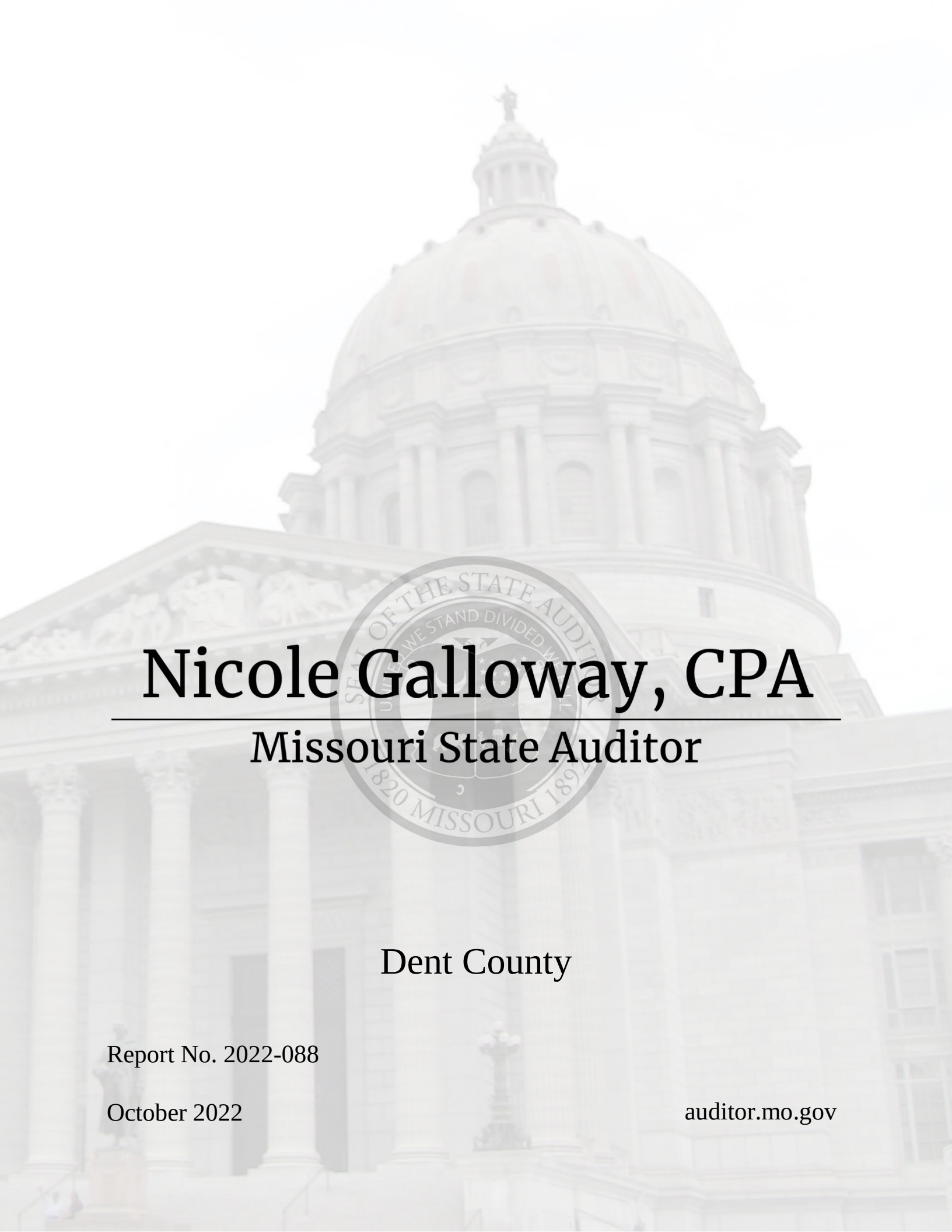
Department	Number of Rules Reviewed	Number of Comments Received	Rule Report Filed with JCAR	Rule Report Available on Agency Website
Department of Transportation	198	0	Yes	Yes
Department of Labor and Industrial Relations	176	0	Yes	Yes
Department of Mental Health	119	28	Yes	Yes
Department of Natural Resources	464	948	Yes	Yes

Based on this review, these agencies timely completed their rule review process and report as required under Section 536.175, RSMo; and, no further action is necessary.



Nicole R. Galloway, CPA
State Auditor

cc: Patrick McKenna, Director, Department of Transportation
Anna Hui, Director, Department of Labor and Industrial Relations
Valerie Huhn, Director, Department of Mental Health
Dru Buntin, Director, Department of Natural Resources



Nicole Galloway, CPA

Missouri State Auditor

Dent County

Report No. 2022-088

October 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Dent County

Prosecuting Attorney's Administrative Fees	The Prosecuting Attorney's office does not assess or collect the statutorily-required fees from defendants who owe bad check or court-ordered restitution.
Sheriff's Unidentified Liabilities	The Sheriff's fee bank account had $2,956 of unidentified money at December 31, 2021. The Head Administrative Clerk indicated this unidentified balance has been in the fee bank account for multiple years, and office personnel have not disposed of it because they were unable to identify the related liabilities. After we discussed the state laws regarding unidentified money with them, Sheriff's office personnel turned over the balance to the County Treasurer.
Electronic Data Security	The County Assessor, Recorder of Deeds, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, Recorder of Deeds, Sheriff, and Public Administrator do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The Public Administrator does not store backup data at an off-site location.
Electronic Communications Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Dent County

We have audited certain operations of Dent County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

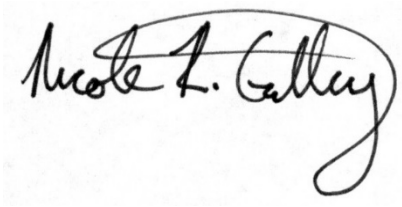
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Dent County.



Nicole R. Galloway, CPA
State Auditor

1. Prosecuting Attorney's Administrative Fees

The Prosecuting Attorney's office does not assess or collect the statutorily-required fees from defendants who owe bad check or court-ordered restitution. The office collected approximately $2,800 in bad check restitution and approximately $8,100 in court-ordered restitution during the year ended December 31, 2021.

The statutorily-required administrative handling fee was not assessed for any applicable cases handled during the year ended December 31, 2021. Beginning in January 2020, the Prosecuting Attorney established a new policy requiring restitution payments received by the office be made payable directly to the victims, and the office began forwarding the payments to the victims. At that time, the Prosecuting Attorney stopped assessing the administrative handling fees. The Prosecuting Attorney stated he no longer collects an administrative handling fee because he believes the state laws relating to bad check and court-ordered restitution, Sections 570.120 and 559.100, RSMo, are not mandatory under his new policy of solely forwarding restitution payments directly to the victim. Although the checks received for restitution are written in the name of the victim, the Prosecuting Attorney takes the actions of receiving the checks, entering the information into office's case management system, generating a receipt slip, and mailing the receipt slip along with the payment to the victim. The Prosecuting Attorney also monitors the remaining restitution balances due to the victims.

Section 570.120, RSMo, establishes the crime of passing bad checks. Section 570.120.5, RSMo, provides that in cases involving bad checks, ". . . each prosecuting attorney or circuit attorney who takes any action pursuant to the provisions of this section shall collect from the issuer in such action an administrative handling cost." With regard to court-ordered restitution, Section 559.100.3, RSMo, provides, ". . . each prosecuting attorney or circuit attorney who takes any action to collect restitution shall collect from the person paying restitution an administrative handling cost." These statutes do not include provisions for waiver of fees.

Recommendation

The Prosecuting Attorney assess and collect fees on all bad check and court-ordered restitution cases as required by state law.

Auditee's Response

The Prosecuting Attorney's written response is included in the Appendix.

Auditor's Comment

Although the Prosecuting Attorney may not place the restitution payments in a bank account, the Prosecuting Attorney takes action under Sections 559.100 and 570.120, RSMo, by receiving the restitution checks, entering the information into the office's case management system, generating a receipt slip, and mailing the receipt slip along with the payment to the victim. The Prosecuting Attorney provided audit staff with 221 case notes summarizing cases that cite Sections 559.100 and 570.120, RSMo. Only 6 of these cases were issued after August 28, 2013, which was when the new language

regarding the administration handling fee first took effect. None of these 6 cases interpreted or involved the requirement that prosecutors collect administrative handling fees. In addition, the statutes both require the collection of the administrative handling fee and the deposit of the fee by the county treasurer into an interest bearing fund. If money in the fund is not expended, Section 559.100.6, RSMo, provides that the unexpended balance shall remain in the fund to accumulate from year to year. While the Prosecuting Attorney has authority to determine whether to currently spend the money, the statutes provide for the fees to be placed and remain in an interest bearing fund so that the money may be spent in the future as necessary.

2. Sheriff's Unidentified Liabilities

The Sheriff's fee bank account had an unidentified balance as of the year ended December 31, 2021. The office collected receipts for civil paper service, board bills, concealed carry weapon permits, and other miscellaneous receipts totaling approximately $198,000 through the fee bank account during the year ended December 31, 2021.

The Sheriff's fee bank account had $2,956 of unidentified money at December 31, 2021. The Sheriff's office staff reconciles the bank balance to a list of liabilities on a monthly basis, and has documented unidentified balances. The Head Administrative Clerk indicated this unidentified balance has been in the fee bank account for multiple years, and office personnel have not disposed of it because they were unable to identify the related liabilities. After we discussed the state laws regarding unidentified money with them, Sheriff's office personnel turned over the balance to the County Treasurer.

Maintaining unidentified balances in the bank account increases the risk of loss, theft, or misuse of funds. Various statutory provisions address the disposal of unidentified money.

Recommendation

The Sheriff disburse unidentified money in accordance with state law.

Auditee's Response

We agree with the recommendation and have already turned over the balance to the County Treasurer. If we have this problem in the future, we will disburse the money in accordance with state law.

3. Electronic Data Security

Controls over county computers are not sufficient As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

3.1 Passwords

The County Assessor, Recorder of Deeds, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Additionally, the passwords used by employees in the offices of the County Assessor, Recorder of Deeds, Sheriff, and Public

Administrator are not required to have a minimum number of characters. Officials indicated they have not considered the necessity of a policy requiring these password controls.

In addition, user identifications and passwords for the computers in the Recorder of Deeds office are shared between employees. The Recorder of Deeds indicated she did not feel it was necessary for the part-time employee to have a separate user identification because the software used by the office tracks on which computer the transaction was completed. Employees are instructed to work on one computer to ensure the system can track which computer enters the transaction. However, the system cannot track which employee is using the computers.

Unique user identifications and passwords are necessary to authenticate access to computers and identify activity performed by each individual. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed or contain a minimum number of characters in certain offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Also, allowing users to share accounts and passwords reduces individual accountability for system activity and unauthorized system access could occur. Passwords changed periodically, that contain a minimum number of characters and are not shared, reduce the risk of a compromised password and unauthorized access to and use of computers and data.

3.2 Security controls

The County Assessor, Recorder of Deeds, Sheriff, and Public Administrator do not have security controls in place to lock computers after a specified number of incorrect logon attempts. Officials indicated the computers in their offices have the capability to automatically lock after a number of incorrect logon attempts, but they have not required this because they were unaware it was necessary.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

3.3 Data backups

The Public Administrator does not store backup data at an off-site location. She stated she had not considered that both the computer and backup would be lost if her office was damaged or destroyed.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the

computer. Storing backup data off-site will help ensure it is available for recovery if necessary.

Similar conditions previously reported

Similar conditions to section 3.1 and 3.2 were noted in our prior audit report.

Recommendations

The County Commission work with other county officials to:

3.1 Require each employee to use a unique user identification and password with a minimum number of characters that is periodically changed.

3.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts.

3.3 Ensure backup computer data is stored at a secure off-site location.

Auditee's Response

We will work with these officeholders to implement these recommendations.

4. Electronic Communications Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated the County has a limited, informal policy regarding electronic communications; however, the County Commission was unaware of the necessity of adopting a formal written policy.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed August 9, 2022.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will work with the Missouri Association of Counties to implement this recommendation.

Dent County
Organization and Statistical Information

Dent County is a county-organized, third-class county. The county seat is Salem.

Dent County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 73 full-time employees and 10 part-time employees on December 31, 2021.

In addition, county operations include a Senate Bill 40 Board and Senior Citizens Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Darrell Skiles, Presiding Commissioner	$	32,827
Wes Mobray, Associate Commissioner		30,705
Gary Larson, Associate Commissioner		30,705
Cindy Ard, Recorder of Deeds		45,493
Angie Curley, County Clerk		45,493
Andrew M. Curley, Prosecuting Attorney		140,483
Bob Wells, Sheriff		53,736
Denita Williams, County Treasurer		45,493
Benjamin Pursifull, County Coroner		15,790
Sherida Cook, Public Administrator		45,493
Shannon VanKirk, County Collector (1), year ended February 28,	52,952	
Jamie L. Homeyer, County Assessor, year ended August 31,		44,616
Michelle Elwood, County Surveyor (2)		

(1) Includes $5,500 of commissions earned for collecting city property taxes.
(2) Compensation on a fee basis.

OFFICE OF THE PROSECUTING ATTORNEY

Dent County Judicial Building
Salem, Missouri 65560
(573)729-3406

Andrew M. Curley
Prosecuting Attorney

James Weber
Assistant Prosecuting Attorney

September 26, 2022

State Auditor's Office
301 West High Street, Room 880
P.O. Box 869
Jefferson City, MO 65102
Email: moaudit@auditor.mo.gov

In Re: Audit of Dent County

This letter is in response to the auditor's critique of my office policy relating to RSMO 570.120 and 559.100. The issue involves my decision to not collect PA administration fees in connection with restitution/bad checks.

On the vast majority of bad check cases, the defendant is ultimately ordered to pay $118.50 in court cost and $300 in fines for county law enforcement restitution (clerf). The fines and clerf penalties account for tens of thousands of dollars for general revenue and clerf. The clerf sums are utilized by my office and other law enforcement agencies to cover costs related to the administration of criminal justice.

Based on the results of prior audits, I created a policy where my office receives from the defendant certified money orders made payable to the victim. The sums are not placed into any county bank account and are simply forwarded to the victim. The reason we are the middle-person is to avoid giving out the victim's contact info to the defendant and because the responsibility to record the restitution payments has inevitably fallen on prosecutor's across the state.

I do not believe RSMO 570.120 and 559.100 are mandatory for prosecutors to assess additional fees against defendants under the circumstances applicable to my policy.

570.120, section 5 indicates that a prosecuting attorney "who takes any action pursuant to the provision of this section shall…." My office has elected not to take any action pursuant to that section and therefore does not collect any referenced fees. Further, I reviewed the editor's notes from the legislature and it indicates that Subsection 5 is intended to cover the "check writing spree" cases. The legislative notes and history do not assert any requirement for prosecutors to collect the fees referenced in the entire statute. There are 221 Missouri cases that discuss this statute. I have reviewed every case and none stand for the proposition that a prosecutor must collect these additional fees. In fact, court costs, fines, clerf, crime victims compensation and the like are already being assessed, collected by the circuit clerk and distributed accordingly.

OFFICE OF THE PROSECUTING ATTORNEY

Dent County Judicial Building
Salem, Missouri 65560
(573)729-3406

Andrew M. Curley
Prosecuting Attorney

James Weber
Assistant Prosecuting Attorney

559.100 indicates that, "In addition to all other costs and fees allowed by law, each prosecuting attorney or circuit attorney who takes an action to collect restitution shall collect from the person paying restitution an administrative handling cost." It is important the legislature used the words "takes an action". My office has elected not to take any action to collect restitution and therefore does not collect any referenced fees. Restitution payments are made payable to the victim and are not escrowed by my office. We simply record the payment and forward it to the victim. There are 19 cases in Missouri that discuss this statute and none stand for the proposition that a prosecutor must collect these additional fees.

For both statutes, I have been unable to find any attorney general opinion that supports the auditor's interpretation of the 2 statutes.

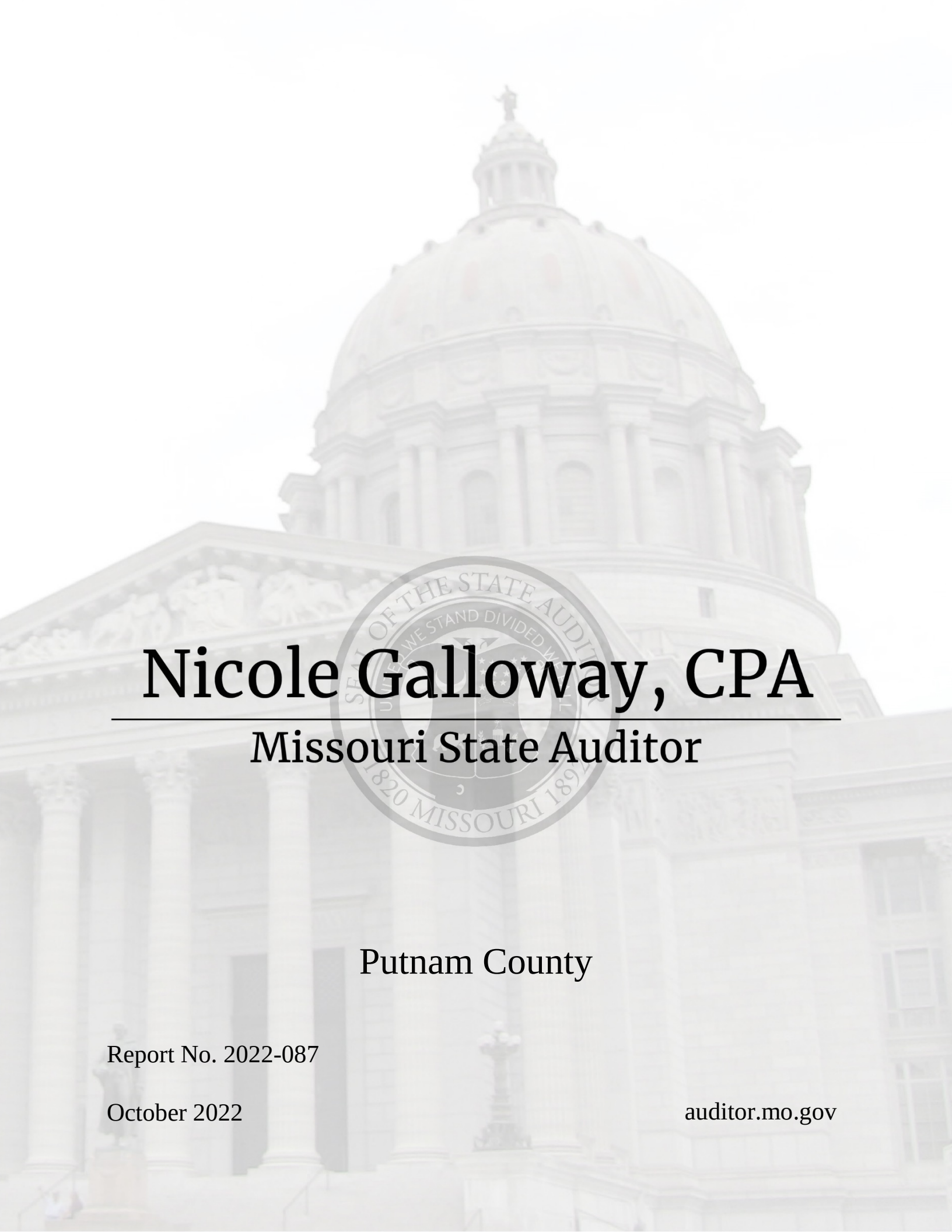
Lets think about this from a logical/common sense standpoint. 570.120 and 559.100 fees, if collected, are to be placed into an administrative handling fund that can only be expended by the prosecuting attorney's office. If I collected these fees, then I am the only person that could spend or, most importantly, decline to spend any of the sums collected. Your interpretation of the statutes arrived at a contradictory conclusion that I must collect fees that I have the sole discretion to decline to spend. Why would the legislature require my office to assess and collect fees that I can thereafter decline to spend?

Lastly, after reviewing the draft audit report, it appeared there were no concerns with misappropriated funds nor office procedures that might lead to or encourage the same. My staff and I take great pride in conducting ourselves honestly and with integrity. We value the trust the public has bestowed on this office and will never act in a way that will jeopardize that trust. I appreciate your professionalism and efforts in conducting this audit. I fully appreciate that your job is not an easy one to perform. Your staff was considerate and courteous throughout the process and we appreciated the same.

If you have any questions or concerns, do not hesitate to contact me.

Sincerely,

Andrew M. Curley
Prosecuting Attorney



Nicole Galloway, CPA

Missouri State Auditor

Putnam County

Report No. 2022-087

October 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Putnam County

County Assessor's Controls and Procedures	The County Assessor has not adequately segregated accounting duties and does not always perform documented supervisory reviews of the accounting and bank records, and the County Assessor's office did not always timely deposit receipts or timely disburse receipts to the County Collector-Treasurer.
Prosecuting Attorney's Disbursements	The Prosecuting Attorney's office does not always timely disburse bad check and court-ordered restitution payments to victims or fees received to the County Collector-Treasurer.
Electronic Communications Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Putnam County
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Putnam County

We have audited certain operations of Putnam County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

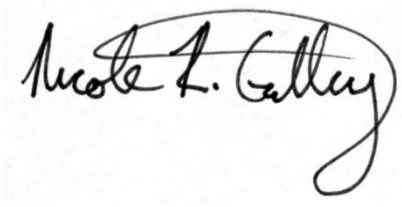
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Putnam County.



Nicole R. Galloway, CPA
State Auditor

1. County Assessor's Controls and Procedures

Controls and procedures in the County Assessor's office need improvement. The County Assessor's office processed receipts totaling approximately $11,400 for maps, plat books, on-line GIS data access, and other miscellaneous fees during the year ended December 31, 2021.

1.1 Segregation of duties

The County Assessor has not adequately segregated accounting duties and does not always perform documented supervisory reviews of the accounting and bank records. The Deputy Assessor performs the duties of receiving, recording, depositing, preparing and distributing checks, and reconciling the bank account. The County Assessor indicated she reviews the financial records monthly and signs the monthly "Sales by Item Detail" report, however, no signature or other evidence of supervisory review was noted on these reports for 3 months in 2021. The County Assessor indicated the lack of signature for those months was an unintentional oversight.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling money. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential to ensure bank records are in agreement with accounting records.

A similar condition was noted in our prior audit report.

1.2 Deposits and disbursements

The County Assessor's office did not always timely deposit receipts or timely disburse receipts to the County Collector-Treasurer.

Office personnel deposited and disbursed receipts more than one month following the month of receipt for 6 out of 12 months for the year ended December 31, 2021. For example, office personnel deposited receipts totaling $1,615 from September 2021 through December 2021 on February 3, 2022. These receipts along with $102 in receipts credited electronically to the office's bank account during that time frame were also disbursed on February 3, 2022. The County Assessor indicated deposits and disbursements are generally made monthly but office staffing shortages sometimes prevented the office from following that practice.

Failure to implement timely depositing and disbursing procedures increases the risk that loss, theft, or misuse of money received will go undetected. Additionally, Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Collector-Treasurer, and Section 50.380, RSMo, provides that any county officer that fails to pay fees or other remuneration to the County Collector-Treasurer timely may be subject to penalties for such failure.

Recommendations

The County Assessor:

1.1 Segregate accounting duties or ensure independent or supervisory reviews of accounting and bank records are performed and documented.

1.2 Ensure receipts are deposited timely, and disburse receipts in accordance with state law.

Auditee's Response

1.1 Due to the small office staff size, accounting duties cannot be adequately segregated. To ensure checks and balances, I review the financial records and usually sign the "Sales by Item Detail" report to show evidence of my review. As part of that review, I reviewed all deposits and any lack of evidence of signature was an unintentional oversight. I will strive to continue to review all accounting and bank records and will ensure my review is documented.

1.2 The office staff includes a Deputy Assessor, Personal Property Data Clerk, and the County Assessor. During the timeframe mentioned the office lost an employee, an employee was sick for a period of time and a new employee was gained. During this time of year, the office is already busy during the tax season completing many other duties related to assessment. This lack of staffing left a significant burden on staff to complete all necessary functions of the office. Because of limited office staff and a delegation of duties, some deposits and disbursements were delayed due to other office tasks taking precedence. Going forward, we will give priority to making timely and monthly deposits and disbursements.

2. Prosecuting Attorney's Disbursements

The Prosecuting Attorney's office does not always timely disburse bad check and court-ordered restitution payments to victims or fees received to the County Collector-Treasurer. The office collected approximately $18,700 in bad check and court-ordered restitution and fees during the year ended December 31, 2021.

The office disbursed bad check and court-ordered restitution and fees to victims and the County Collector-Treasurer, respectively, on only 4 dates during the year ended December 31, 2021. For example, the office disbursed $5,636 for receipts received from August 13, 2021, through December 27, 2021, on December 27, 2021. The office's Secretary indicated she was new to the position in 2021 and could not prepare timely disbursements as she was learning her new duties.

Timely disbursement of bad check and restitution payments and fees is necessary to ensure victims are compensated, receipts are properly accounted for, and to reduce the risk of loss, theft, or misuse of funds. Additionally,

Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Collector-Treasurer, and Section 50.380, RSMo, provides that any county officer that fails to pay fees or other remuneration to the County Collector-Treasurer timely may be subject to penalties for such failure.

A similar condition was noted in our prior 3 audit reports.

Recommendation

The Prosecuting Attorney disburse victim restitution timely and transmit fees in accordance with state law.

Auditee's Response

Our office receives a very small number of restitution/bad check payments each month. From January 1, 2021, to December 31, 2021, we received a total of 7 bad check payments and 73 restitution payments. This is a small office with only one staff member and with all of the demands on her time, the disbursements were not made monthly, as the Auditor's finding points out. In addition, there was staff turnover mid-June 2021. Disbursements were made and the bank accounts were reconciled and balanced before the previous staff member left. After the new staff member was trained, disbursements and reconciliations started being done on a monthly basis and the accounts have balanced every time with no discrepancies. We will continue to make disbursements and reconcile the accounts on a monthly basis, regardless of the amount involved.

3. Electronic Communications Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Commission

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed July 18, 2022.

indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will review the Secretary of State's guidelines and work with other county officials to develop a policy to implement this recommendation.

4. Capital Assets

Procedures and records to account for county property are not adequate. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date. The County Clerk indicated the county intended to develop new procedures and records, but this has not been done due to other priorities.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by his/her department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our prior 2 audit reports.

Recommendation

The County Commission and County Clerk work with other county officials to ensure complete and accurate inventory records are maintained, annual physical inventories are conducted, and procedures for tracking capital asset purchases and dispositions throughout the year are implemented.

Auditee's Response

We will review the statute and work with other county officials to develop policies and procedures to implement this recommendation.

Putnam County
Organization and Statistical Information

Putnam County is a township-organized, third-class county. The county seat is Unionville.

Putnam County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 12 full-time employees and 6 part-time employees on December 31, 2021. The townships maintain county roads.

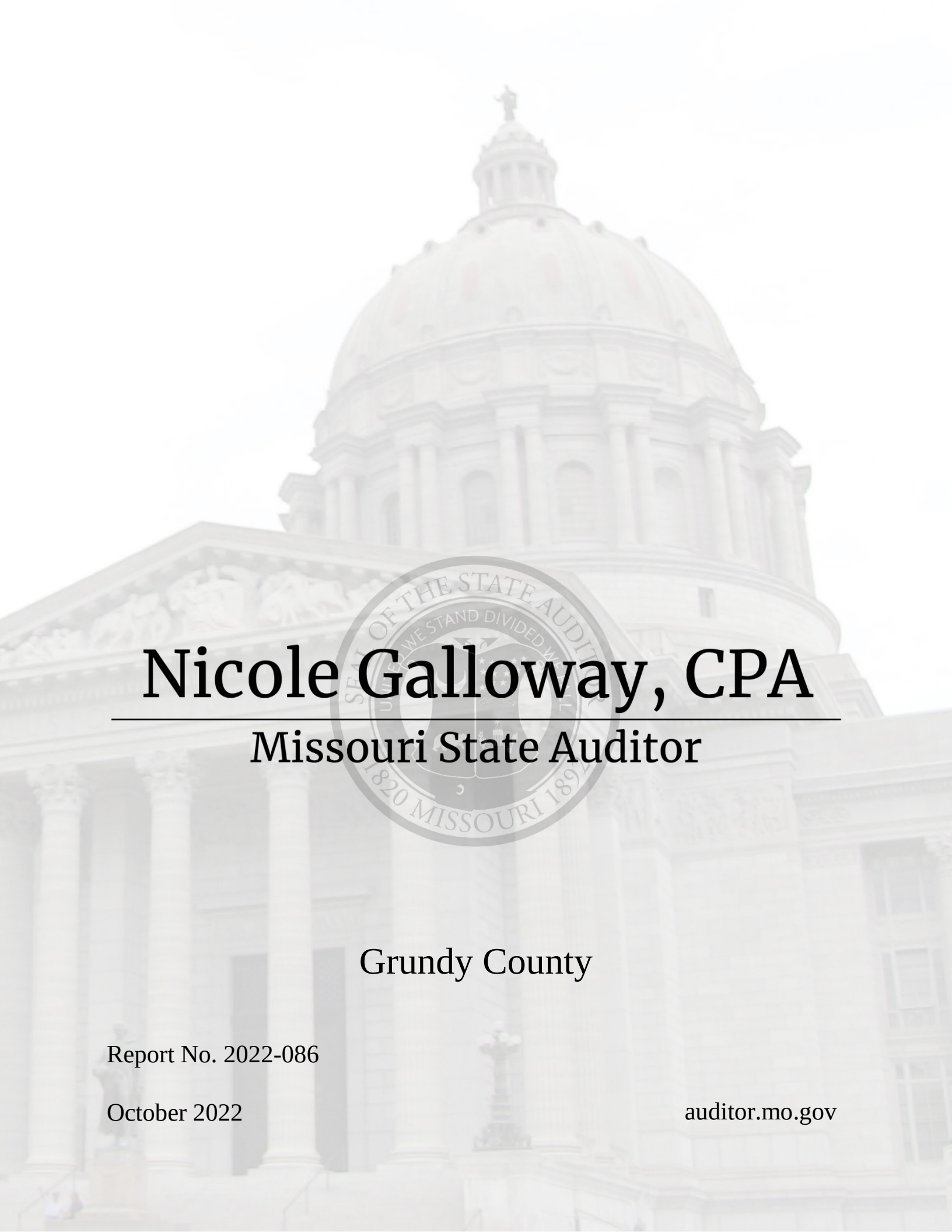
In addition, county operations include the Senior Citizens' Services Board, the Putnam County Memorial Hospital, and a 911 Board. The Putnam County Memorial Hospital is audited separately, with the last audit report issued for the year ended June 30, 2021.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Robert Munden, Presiding Commissioner	$	27,760
Shane Bradshaw, Associate Commissioner		25,760
Gerald Owings, Associate Commissioner		25,760
Jeneen Roof, Recorder of Deeds		36,000
Christy Brooks, County Clerk (1)		25,333
Chrystal Perkins, County Clerk (1)		12,000
Thomas Keedy, Prosecuting Attorney		43,000
Jason Knight, Sheriff		42,000
Anna Fleshman, County Coroner		12,000
Ami Hartwig, Public Administrator		27,000
Jennifer Heidenwith, County Collector-Treasurer, year ended March 31,	38,166	
Chrissy Gillis, County Assessor, year ended August 31,		36,000

(1) Christy Brooks was appointed County Clerk upon the resignation of Chrystal Perkins on April 30, 2021.



Nicole Galloway, CPA

Missouri State Auditor

Grundy County

Report No. 2022-086

October 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Grundy County

Sheriff's Controls and Procedures	The Sheriff's office does not conduct periodic physical inventories of seized property, has not established procedures to dispose of seized property held for long time periods, and did not maintain disposal forms for all disposed items. The Sheriff has not established procedures to routinely follow up on outstanding checks in the inmate bank account.
Ambulance Department's Controls and Procedures	The Ambulance Department Director has not adequately segregated accounting duties or performed supervisory reviews of accounting records. Accounts receivable are not adequately monitored and written procedures for the collection of past due amounts are not always followed. Additionally, procedures for when accounts receivable are considered uncollectable and should be written off have not been established.
Electronic Data Security	The County Assessor, County Collector-Treasurer, County Clerk, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Additionally, the passwords used by employees in the offices of the County Assessor and County Clerk are not required to have a minimum number of characters. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Electronic Communications Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Grundy County
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Grundy County

We have audited certain operations of Grundy County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

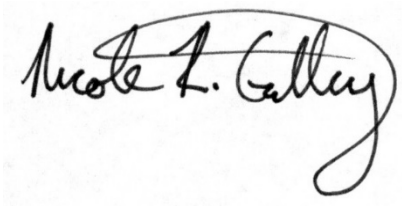
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Grundy County.



Nicole R. Galloway, CPA
State Auditor

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for money collected from inmates, civil paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts. The Sheriff's office deposited approximately $33,000 into the inmate bank account and approximately $95,000 into the Sheriff's fee bank account during the year ended December 31, 2021.

1.1 Seized property

The Sheriff's office does not conduct periodic physical inventories of seized property, has not established procedures to dispose of seized property held for long time periods, and did not maintain disposal forms for all disposed items.

A seized property log is used to track seized property. We haphazardly selected 5 items from the log to ensure they were in the seized property room and identified 1 item that could not initially be located because the case number was not on the item. Additionally, we haphazardly selected 5 items from the room to ensure they were on the log and identified 1 item not on the log correctly. The Sheriff indicated he does not find it necessary to perform periodic physical inventories as he is the only one with access to the seized property room.

The seized property room contained old seized property that could be disposed. According to the seized property log, several items had been held for years with 2 items dating back to cases from the 1980s. The Sheriff indicated he has not spoken with the Circuit Judge regarding the procedures for the disposal of old seized property items. For one of the items that was marked disposed on the log, it was determined the Sheriff did not retain the disposal form and the Sheriff did not have a reason for it not being retained.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Maintaining complete and accurate inventory control records, including forms for items that have been disposed, and performing periodic physical inventories with the results compared to inventory records is necessary to ensure seized property is accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

A similar condition was noted in our prior audit report.

1.2 Outstanding checks

The Sheriff has not established procedures to routinely follow up on outstanding checks in the inmate bank account. As of December 31, 2021, 52 checks totaling $514 had been outstanding for multiple years with issue dates ranging from 2012 to 2017. The Administrative Assistant over the inmate bank account indicated no action was taken on these checks due to the cost of canceling each check.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure the checks are appropriately reissued to the payee or the money is disbursed as provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

Recommendations

The Sheriff:

1.1 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property, and retain disposal forms for all dispositions.

1.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.

Auditee's Response

1.1 I agree with this audit recommendation and am working towards implementing periodic inventories and working with a property room officer to ensure items are labeled property. I will also make timely and appropriate dispositions of seized property, and retain disposal forms for all dispositions.

1.2 I agree with this audit recommendation and will investigate how to implement the recommendation.

2. Ambulance Department's Controls and Procedures

Controls and procedures in the Ambulance Department need improvement. Deposits totaling approximately $1 million were made to the ambulance bank account for ambulance service and other miscellaneous receipts during the year ended December 31, 2021.

2.1 Segregation of duties

The Ambulance Department Director has not adequately segregated accounting duties or performed supervisory reviews of accounting records. The Billing Director is primarily responsible for preparing billings for ambulance services, receipting and recording money received, and transmitting the money to the County Collector-Treasurer. The Billing Director also enters receivables into the collection agency's program and makes adjustments to accounts, including preparing requests for amounts owed to be written off. The Ambulance Department Director does not perform a supervisory review of the detailed accounting records to ensure billings are properly prepared, adjustments to accounts are valid, and all

money received is properly recorded and transmitted to the County Collector-Treasurer. The Ambulance Department Director did not document the review of the monthly financial reports, and did not review the accuracy and validity of the amounts included on write-off requests or approve the amounts prior to submission to the County Commission for approval. The current Ambulance Department Director said she did not perform these reviews because she was not aware this was necessary.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments to accounts are valid, and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of billing, receipting, recording, and transmitting payments received. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting records, including a review of adjustments made, are essential.

2.2 Billing, collection, and write-off procedures

Accounts receivable are not adequately monitored and written procedures for the collection of past due amounts are not always followed. Additionally, procedures for when accounts receivable are considered uncollectable and should be written off have not been established. Written procedures indicate past due accounts receivable are to be turned over to a collection agency 7 months after initial patient billing if no payment agreement is in place. Accounts receivable totaled approximately $655,000 as of December 31, 2021.

There were 961 accounts receivable balances as of December 31, 2021, and 121 accounts receivable balances, totaling approximately $71,000, were written off during the year. We haphazardly selected 20 billings from the accounts receivable balances report as of December 31, 2021, and 5 billings from the list of write-offs approved during 2021 for review and noted the following:

- Procedures have not been established regarding when accounts receivable are to be written off. The Billing Director indicated amounts may be written off due to a lack of payment or by judgment that payment is not likely to be received.

- Accounts receivable are not adequately monitored. For 11 of the 20 accounts receivable and 3 of the 5 write-offs reviewed, we noted extended time periods, up to 7 years, with no activity or follow-up by the Ambulance Department. Of these 14 accounts, there had been no activity or follow-up for over a year for 9 of the active accounts receivable and all 3 of the write-offs. The Billing Director indicated she did not adequately follow-up on billings in prior years because she did not have time to do so.

- Procedures were not followed for turning past due amounts over to a collection agency on 10 billings. Of these 10 billings, 4 were sent to a collection agency before the payment grace period of 7 months had ended and 3 were sent to the collection agency up to 4 months after the grace period. The other 3 billings were never turned over to a collection agency, with 2 written off 7 years after the initial invoice date and the other one written off 1 year after the initial invoice date. The Billing Director indicated she may send accounts to the collection agency earlier than indicated in established procedures based on her judgment regarding the likelihood of receiving payments.

Proper and timely monitoring of accounts receivable is necessary to help ensure unpaid amounts are collected and proper follow-up action is taken for non-payment. Also, written procedures should be established and followed to ensure the consistency and propriety of the collection and write-off of accounts receivable.

Similar conditions previously reported

A similar condition to section 2.1 was noted in our prior audit report and a similar condition to 2.2 was noted in our prior 3 audit reports.

Recommendations

The Ambulance Department Director:

2.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records, including account adjustments, and transmittals, are performed and documented.

2.2 Ensure procedures to routinely monitor accounts receivable are followed and ensure proper follow-up action is taken on accounts with amounts due. In addition, establish procedures regarding when accounts are to be written off.

Auditee's Response

I understand and will take steps to fix the listed recommendations.

3. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Assessor, County Collector-Treasurer, County Clerk, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Officials indicated they were not aware policies requiring periodic password changes were necessary, as it is not required by county-wide policies, and passwords are set by the information technology (IT) provider for the county and do not change. Additionally, the passwords used by employees in the offices of the County

Assessor and County Clerk are not required to have a minimum number of characters. The IT provider for the county indicated the systems used by these offices do not have complexity rules in place, requiring a minimum number of characters for passwords. The County Assessor indicated he had not given much thought to the necessity of a policy requiring passwords to have a minimum number of characters. The County Clerk indicated with the numerous passwords used by the office, complicating the passwords with a minimum number of characters would make remembering the passwords difficult.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed or contain a minimum number of characters in certain offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords changed periodically, that contain a minimum number of characters, reduce the risk of a compromised password and unauthorized access to and use of computers and data.

A similar condition was noted in our 2 prior audit reports.

Recommendation

The County Commission work with other county officials to require each employee to use a password with a minimum number of characters that is required to be periodically changed.

Auditee's Response

We agree and will continue to work with county officials to strengthen access to computers as necessary.

4. Electronic Communications Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed August 3, 2022.

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated she and the County Commission were unaware of the electronic communications record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will develop and implement the policy as stated in the recommendation.

Grundy County
Organization and Statistical Information

Grundy County is a township-organized, third-class county. The county seat is Trenton.

Grundy County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 52 full-time employees and 14 part-time employees on December 31, 2021. The townships maintain county roads.

In addition, county operations include the Ambulance Department, the Senate Bill 40 Board, and the Senior Citizens' Service Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Phillip Ray, Presiding Commissioner	$	28,968
Don Sager, Associate Commissioner		26,928
Brad Chumbley, Associate Commissioner		26,928
Becky Stanturf, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Betty Spickard, County Clerk		40,800
Kelly W. Puckett, Prosecuting Attorney		47,940
Rodney W. Herring, Sheriff		45,780
Dewayne Slater, County Coroner		12,240
Jill Eaton, Public Administrator (2)		7,787
Adria Moore, Public Administrator (2)		33,013
Barbara Harris, County Collector-Treasurer, year ended March 31,	41,004	
Kathy Veatch, County Assessor, year ended August 31,		40,533

(1) Compensation is paid by the state.

(2) Jill Eaton resigned as Public Administrator effective March 9, 2021. Adria Moore was appointed as temporary interim Public Administrator by the County Commission on March 9, 2021, and was appointed as Public Administrator by the Governor on April 26, 2021.

Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Department of Parks,
Recreation, and Forestry

Report No. 2022-085

September 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Department of Parks, Recreation, and Forestry

Payroll and Personnel Procedures	Department of Parks, Recreation, and Forestry (PRF) supervisors do not always perform a documented review of the payroll records. Additionally, the PRF did not retain adequate payroll documentation for several employees. Some employees did not obtain required ethics training and/or documentation was not retained to demonstrate attendance.
Capital Assets	PRF personnel have not performed a recent, documented physical inventory of capital assets. Additionally, the PRF has not established procedures to identify capital asset purchases and dispositions throughout the year and asset descriptions lack sufficient detail.
Permit Fees	Fees charged for permits do not always agree to the established fee schedule and amounts charged are not reviewed and approved.
Board of Parks and Recreation	The Board of Parks and Recreation is inactive, which is a violation of City Charter.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Department of Parks, Recreation, and Forestry
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Director of Department of Parks, Recreation, and Forestry
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Department of Parks, Recreation, and Forestry in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The City of St. Louis engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2021. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.

2. Evaluate the department's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

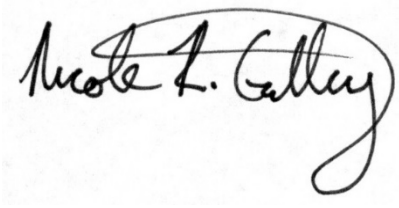
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures . The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Department of Parks, Recreation, and Forestry.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.



Nicole R. Galloway, CPA
State Auditor

1. Payroll and Personnel Procedures

Department of Parks, Recreation, and Forestry (PRF) controls and procedures over payroll and personnel need improvement. Payroll expenditures were approximately $12.6 million for the fiscal year ended June 30, 2021.

1.1 Payroll

PRF supervisors do not always perform a documented review of the payroll records. Additionally, the PRF did not retain adequate payroll documentation for several employees.

At the end of the bi-weekly pay period, the daily time records are summarized onto an attendance record and both the daily records and the attendance records are reviewed and approved by the employee's supervisors (generally the immediate supervisor and either the section supervisor or division commissioner) prior to submission to the payroll specialist for processing.

We tested one pay period for 25 employees to determine if the various time records agreed, a documented supervisory review was performed, leave requests were completed and approved, internal leave balances agreed to the City of St. Louis Comptroller's records, and the compensatory time or overtime awarded was calculated correctly.

PRF personnel could not locate the daily attendance record for 3 of the 25 employees tested. These 3 employees were awarded compensatory time and overtime totaling 67.5 hours during the pay period. Without the daily time records to support the time awarded, there is no assurance all of the hours were actually earned. In addition, PRF personnel did not perform a documented supervisory review of the various payroll records for 3 other employees.

City Department of Personnel (DOP) Administrative Regulation No. 134[1] states, "attendance and pay records must be maintained for a minimum period of three years and until the Comptroller's audit for the period covered has been completed." Without accurate and approved payroll records and documented supervisory reviews, the PRF cannot ensure hours worked and compensatory time earned is appropriate and documented.

PRF Management indicated errors occurred due to lack of monitoring and oversight.

1.2 Code of conduct and ethics training

Some PRF employees did not obtain required ethics training and/or documentation was not retained to demonstrate attendance. We reviewed 25 employee files to determine if the employee received ethics training within

[1] Department of Personnel Administrative Regulation No. 134 was amended August 23, 2021, to change the retention requirement from 3 to 5 years.

the required timeframe and if the employee signed the code of conduct acknowledgement. We determined 23 of the 25 employees (92 percent) did not have the ethics training documented in their personnel files and 1 of the remaining 2 employees did not receive the ethics training within the required timeframe. In addition, a signed Code of Conduct Acknowledgement was not present in 1 employee's personnel file. PRF personnel indicated errors occurred due to a lack of oversight.

DOP Administrative Regulation No. 108 (Employee Training) Section II, requires ethics training be attended by all employees within 6 months of an employee's initial date of employment, and thereafter, once every 3 calendar years. In addition, the City of St. Louis Employee Code of Conduct states all appointing authorities are required to issue a copy of the Code of Conduct to every employee under their authority. Issuance of the Code must be documented by having the employee and issuing supervisor or payroll clerk sign the "Acknowledgement" form issued by the DOP. The original form must be filed with the DOP within 5 working days of issuance.

Without timely ethics training, employees are not aware of relevant ethics and compliance issues and/or requirements in the city. Being ethically aware helps to maintain a positive ethical culture and upholds a strong public image.

Recommendations

The PRF ensure:

1.1 Payroll records are retained and supervisors perform a documented review of the records.

1.2 Employees attend ethics training and sign the code of conduct acknowledgement as required by Department of Personnel policy.

Auditee's Response

Our department agrees with the findings and will implement the following:

1.1 Our department table of organization has three Payroll Specialists who are responsible for all payroll-related functions. They function independently by division but they occasionally interface. The applicable supervisors of these individuals/positions will perform reviews of the applicable records and subsequently document the information. The Director will be apprised of any concerns.

1.2 Ethics training and signed Code of Conduct forms are mandatory. Our Commissioners and section heads will review all staff member files to ensure any needed Ethics training is addressed by scheduling the same with the Department of Personnel. In addition, all divisions will have a standard template form to ensure all staff members have all of the necessary city employee-related forms signed, dated, and in their respective files.

2. Capital Assets

PRF personnel have not performed a recent, documented physical inventory of capital assets. Additionally, the PRF has not established procedures to identify capital asset purchases and dispositions throughout the year and asset descriptions lack sufficient detail. PRF records indicate the department maintained approximately $249.5 million in capital assets as of June 30, 2021.

The listing of the PRF's assets is not up-to-date and PRF personnel could not determine when office personnel performed the last complete physical inventory. Additionally, details/descriptions for fixed assets recorded in the Fixed Asset Management System (FAMS) are vague making it difficult to trace/verify the asset associated with the item in the list.

We tested 20 assets selected from the FAMS to ensure the asset existed and the description on the FAMS was accurate. PRF personnel could not locate 5 of the 20 assets tested (25 percent). PRF personnel indicated one of the items was disposed of over 15 years ago and should have been removed from the FAMS and they could not determine the status of the remaining 4 assets. In addition, several asset descriptions in the FAMS did not include sufficient detail to determine the asset location. The PRF director indicated these issues occurred due to a lack of oversight/monitoring and the department was aware of these issues.

The Comptroller's office reported similar issues in an internal audit report issued in January 2019.[2]

The city's FAMS policies and procedures manual requires each department to conduct an annual physical inventory of all departmental property, reconcile the inventory to the capital asset listing provided by the Comptroller's office, and notify the Comptroller's office of capital asset additions, dispositions, transfers, and adjustments or corrections necessary to ensure city records are accurate and complete.

Compliance with the FAMS policies and procedures manual is necessary to provide controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

Recommendation

The PRF ensure complete, detailed, and accurate inventory records are maintained and annual documented physical inventories are conducted. In addition, establish procedures for tracking capital asset purchases and dispositions throughout the year.

[2] See City of St. Louis - Comptroller's office audit report at <https://www.stlouis-mo.gov/government/departments/comptroller/documents/audits/fixed-asset-review-parks-recreation-forestry-director-office.cfm>, accessed August 12, 2022.

Auditee's Response

Our department agrees with the finding and will implement the following:

All Commissioners and section heads will assign a FAMS (Fixed Asset Management System) Coordinator role to one staff member if that delegation is not in place already. This individual will be responsible for conducting an annual physical inventory report on all assets within that particular division. In addition, one standard list of capital assets procedures will be implemented for our department to ensure we have a complete, detailed, and accurate listing of all capital assets throughout the year. This process involves direct communication with the Comptroller's office on additions and deletions of capital assets.

3. Permit Fees

Fees charged by the PRF for permits do not always agree to the established fee schedule and amounts charged are not reviewed and approved. Permit fee receipts totaled $545,139 during the year ended June 30, 2021.

To rent a park venue, citizens apply for a permit and pay the required fees. If a citizen wishes to change the rental venue, Parks personnel will cancel the active permit, refund the amount paid, and process the new rental permit application and payment. In addition, individuals requesting special rental fees must complete a waiver form. There is no review or approval for initial permits issued, changes to existing permits, or fee waivers to ensure completeness and accuracy.

We tested 10 billings to determine if charges were calculated correctly. We noted the fee billed did not agree with the fee schedule for 2 of the 10 billings (20 percent) tested. Park personnel indicated 1 of the 2 errors was because the venue changed but the fee was not changed accordingly. The second instance occurred when an organization approached the Parks Director and asked for a reduced rental fee because the permit would be for a recurring event. There was no written documentation or approval to support the reduced fee. The PRF Director indicated this was caused by a breakdown in oversight and follow up.

By strengthening controls related to billings, the PRF can ensure all customers receive equitable treatment, fees charged are appropriate, and errors are reduced.

Recommendation

The PRF establish procedures to perform a documented review of initial permits issued, changes to existing permits, and special fees.

Auditee's Response

Our department agrees with the finding and will implement the following:

The current permit fee process will be reviewed to ensure we have consistent procedures in place and we will conduct documented reviews of all associated permits, possible permit changes, and special fees.

4. Board of Parks and Recreation

The Board of Parks and Recreation is inactive, which is a violation of City Charter. City Charter, Article XIII, Section 14-B, establishes a 6-member board of parks and recreation, with members appointed by the Mayor to advise the PRF Director on matters relating to parks and recreation. In addition, the board is to hear complaints of individuals and groups concerning the use of the parks and recreational facilitates, with recommendations to be made to the Director.

The PRF Director indicated the Board of Parks and Recreation has been inactive since approximately 1981. Letting the Board of Parks and Recreation become inactive, is a violation of the City Charter. The board could be used as a resource for the director to seek advice and recommendations on issues concerning the department and would be a way individuals and groups could voice concerns about the parks and recreation facilities.

Similar conditions previously reported

A similar condition was noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Department of Parks, Recreation, and Forestry*, Report No. 2018-080, released in September 2018, department officials indicated the previous recommendation had not been implemented.

Recommendation

The PRF work with the Mayor's office to reestablish the Board of Parks and Recreation or, if the Board is no longer necessary, determine if a change to the City Charter is necessary.

Auditee's Response

Our department agrees with the finding and will implement the following:

Our department will work with the Mayor's Office to reestablish the 6-member board which is listed in the City Charter. If the board is deemed unnecessary then a change to City Charter will be pursued to ensure action is taken to rectify this prior audit finding.

City of St. Louis - Department of Parks, Recreation, and Forestry Organization and Statistical Information

The City of St. Louis Department of Parks, Recreation, and Forestry (PRF) was created by a Charter Amendment in 1958. The department consists of the Director's Office and the divisions of Parks, Recreation, and Forestry. The department operates under the direction of the Director, Greg Hayes. The department, when fully staffed, has approximately 320 employees in the following divisions:

Director's Office

The Office of the Director of PRF is responsible for the supervision and coordination of all activities in the department. The office works to coordinate efforts of community groups to maximize their positive impact on city parks, activities, and programs. The department has oversight for the purchasing and accounts payable and receivable for the three divisions. In addition, the Director's Office oversees the Soulard Market and Operation Brightside (a partnership of residents, businesses, organizations, and city government to clean and green the city).

Parks Division

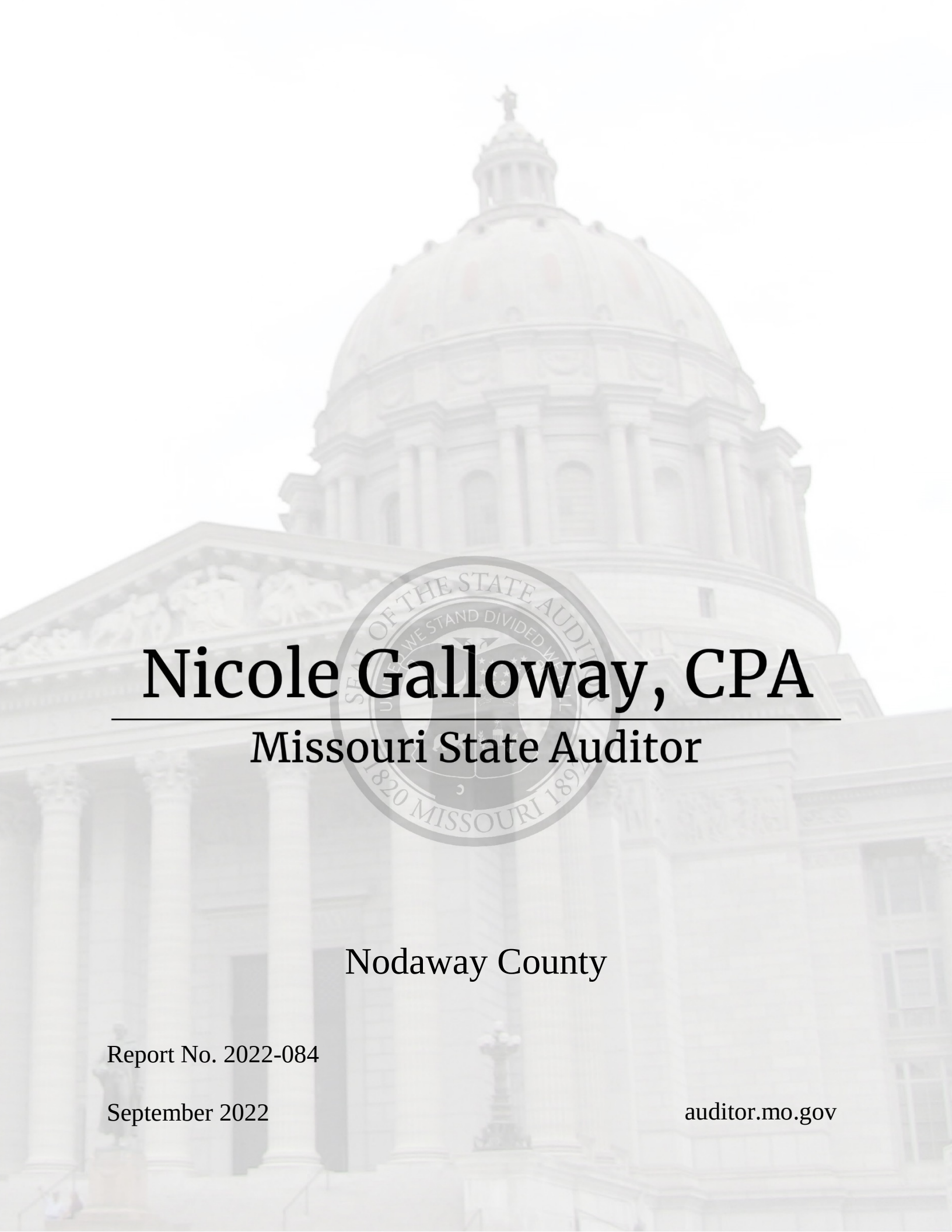
The Parks Division's mission is to provide safe, accessible, attractive, open space and to offer a variety of recreational opportunities. The Administration program is responsible for the management and operation of the Parks Division. The program's responsibilities including preparing the Parks Division budget, establishing goals and objectives, responding to citizen inquiries, and monitoring expenditures. The division's mission is achieved via the Horticulture, Permits, Park Maintenance, Facility Services, and Neighborhood Parks Fund Programs. Areas included in the division's care include the 108 city parks, including Forest Park and Tower Grove Park, and overseeing all use permits issued by the department for athletic fields, picnics, vending and concession, and for major functions, such as weddings at the Jewel Box.

Recreation Division

The Recreation Division's mission is to utilize recreation centers by offering a wide variety of programs that reflect the needs and desires of the community, while providing a safe environment for youth during non-school hours. The Recreation Division partners with many individuals, groups, and agencies to host additional programming in 7 recreation centers. The year-round recreation centers offer a wide variety of leisure activities to the city including supervised sports and recreational activities. The Summer Day Camps programs receive Community Development Block Grant funds to operate 7 campsites to provide structured programs to youth during summer vacations. The Recreation Division also is responsible for maintaining the city's 3 outdoor and 4 indoor pools and organizing activities and programs for city residents. The Boxing and Recreation Leaders are also overseen by the Recreation Division. Finally, the Administration Program provides healthy and holistic projects, programs, and services for youth, senior citizens, and families.

Forestry Division

The Forestry Division's mission is to enhance public safety and appearance of the urban forest by responding to service requests and managing the systematic tree maintenance plan. The Division works to beautify neighborhoods and provide a safe environment by maintaining public and private properties on a schedule or as-requested basis. This is achieved through the Tree Maintenance, Debris and Weed Control, and District Debris Removal Programs. The Administration Program responds to and handles all citizens' service bureau requests, documents account balances, and responds to all applicable citizen inquiries.



Nicole Galloway, CPA

Missouri State Auditor

Nodaway County

Report No. 2022-084

September 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Nodaway County

Sheriff's Controls and Procedures	The Sheriff's office does not always correctly record the method of payment on receipt slips issued for the fee account and receipts are not always deposited intact. Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary account. The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates; and sales taxes charged and collected for commissary items sold through the commissary vendor are not remitted to the state Department of Revenue. The Sheriff's office has not established procedures to follow up on outstanding checks. The Sheriff has also not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.
Sheriff's Electronic Data Security	The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Sheriff's office personnel are not required to change their password periodically to help ensure it remains known only to them. The Sheriff does not have security controls in place to lock computers after a certain period of inactivity.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements and/or status reports timely.
Electronic Communication Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Nodaway County
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Nodaway County

We have audited certain operations of Nodaway County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

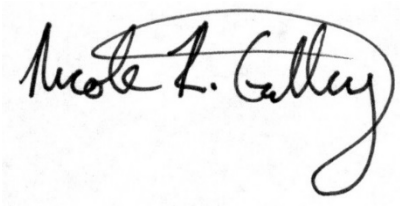
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard, random, and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Nodaway County.



Nicole R. Galloway, CPA
State Auditor

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately $100,000 for civil fees, concealed carry weapon permits, bonds, commissary sales, and other miscellaneous receipts during the year ended December 31, 2021.

1.1 Receipting, recording, and depositing

The Sheriff's office does not always correctly record the method of payment on receipt slips issued for the fee account and receipts are not always deposited intact. We reviewed March 2021 deposits and found the method of payment was not recorded on one receipt slip and the method of payment was not recorded correctly on another. Also, the $630 receipt with no method of payment on the receipt slip was withheld from the March 19, 2021 deposit, but the next sequential receipt was included. The dates recorded on these two receipt slips were altered on the carbon copies which makes it appear they were received in reverse order. The $630 receipt was deposited a week later, and according to bank records, was a cash receipt. The clerk responsible for these types of receipts indicated the issues were caused by clerical errors. While the clerk indicated another clerk compares total receipts to amounts deposited, this comparison is not documented and did not detect this issue.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

1.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary account. Consequently, liabilities are not agreed to the reconciled bank balances. The clerk responsible for this account indicated she was unaware this procedure needed to be performed.

The reconciled bank balance for the commissary account was $41,450 as of December 31, 2021, which consisted of inmate account balances, undistributed sales tax, undistributed inmate donations, and undistributed commissary net proceeds. We requested office personnel prepare a list of liabilities for the account as of December 31, 2021, but they could not provide one.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

1.3 Inmate Prisoner Detainee Security Fund

The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. Net proceeds from commissary sales are retained with inmate money in the commissary bank account. Any amount in the bank account exceeding the

inmate money and other liabilities is considered commissary net proceeds. The clerk stated she was unaware commissary net proceeds needed to be disbursed. In April 2022, after we informed the clerk that net proceeds needed to be disbursed; she disbursed $12,683 of net proceeds, to the County Collector-Treasurer for deposit to the Inmate Prisoner Detainee Security Fund. The clerk indicated this represented commissary net proceeds for the period January 1, 2017, to March 31, 2022.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining money (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer.

1.4 Sales tax

The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates; and sales taxes charged and collected for commissary items sold through the commissary vendor are not remitted to the state Department of Revenue (DOR). The clerk indicated the failure to collect sales tax on e-cigarettes was an oversight and that she thought the sales tax collected on commissary items was remitted to the DOR by the vendor. Since lists of liabilities are not maintained, the amount of sales tax on hand was unknown. The contract with the commissary vendor stipulates that sales tax will be charged on all transactions, but is the responsibility of the Sheriff's office to remit the collections to the DOR.

Pursuant to 12 Code of State Regulations 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Section 144.080, RSMo, requires sales tax collections be remitted to the DOR on a monthly, quarterly, or annual basis, depending on the amounts collected. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.

1.5 Outstanding checks

The Sheriff's office has not established procedures to follow up on outstanding checks. As of December 31, 2021, 16 checks, totaling $935, had been outstanding for more than a year for the commissary account. The clerk indicated that they do not follow-up on outstanding checks because it can be difficult to contact former inmates.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the commissary account and to ensure the checks are appropriately reissued to the payee or the money is disbursed as otherwise provided by state law. Failure to resolve reconciling items, like outstanding checks, timely in the commissary account increases the risk that other errors or misstatements will not be detected and corrected timely.

1.6 Prisoner boarding

The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office collected approximately $25,000 for the boarding of prisoners during the year ended December 31, 2021. The Office Administrator indicated they do not regularly hold prisoners for the same counties, which makes it difficult to ensure a written agreement is in place for the various counties the prisoners may be from.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, typically specify the services to be rendered and the manner and amount of compensation to be paid and are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

Similar conditions previously reported

Similar conditions to sections 1.1, 1.2, and 1.4 were noted in our prior audit report. A similar condition to section 1.3 was noted in our prior 2 audit reports.

Recommendations

The Sheriff:

1.1 Ensure all receipts are deposited intact, receipt slips are not altered, the method of payment is indicated on all receipt slips, and an independent reconciliation of the composition of receipts to the composition of deposits is performed.

1.2 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences noted between accounting records should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.

1.3 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.

1.4 Determine the amount of sales tax previously collected and remit any amounts owed to the DOR. In addition, establish procedures for charging and collecting sales tax on all items sold to inmates and ensure future sales tax collections are remitted to DOR.

1.5 Routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.

1.6 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners.

Auditee's Response

1.1 I agree with the recommendation and plan to adopt procedures to ensure receipts are deposited intact, receipt slips are not altered, and the method of payment is recorded. I will also ensure an independent review of the composition of receipts to deposits is performed.

1.2 I will discuss with staff and require a listing of liabilities be prepared monthly and reconciled to the available cash balance in the commissary account.

1.3 I will ensure profits from the commissary are turned over to the County Collector - Treasurer annually.

1.4 The Department of Revenue has been contacted and we are in the process of determining the amount of sales tax to remit. Sales taxes will be collected on all applicable sales in the future and amounts collected will be remitted timely to the DOR.

1.5 My staff have reviewed old outstanding checks and remitted those where the payee could not be located to the state. Procedures will be adopted to routinely investigate checks remaining outstanding for a period of time.

1.6 I will talk with the County Commission about getting contracts in place with applicable entities for housing prisoners.

2. Sheriff's Electronic Data Security

Controls over the Sheriff's computers are not sufficient. As a result, the office's records are not adequately protected and are susceptible to unauthorized access or loss of data.

2.1 Passwords

The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Sheriff's office personnel are not required to change their password periodically to help ensure it remains known only to them. The Sheriff indicated they are in a secure facility and the number of applications requiring passwords makes it difficult to continuously change passwords and retain that information. Instead, personnel write down passwords and keep them under their keyboards, which is also a security control issue.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not required to be periodically changed and secured, there is less assurance the office is effectively limiting access to computers and data files. Passwords should be unique, confidential, and changed periodically to

reduce the risk of a compromised password and unauthorized access to and use of computers and data.

2.2 Security controls

The Sheriff does not have security controls in place to lock computers after a certain period of inactivity. The Sheriff indicated they have a secure facility and he does not believe this control is necessary.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files.

Recommendations

The Sheriff:

2.1 Require passwords that are periodically changed and kept confidential, to prevent unauthorized access to county computers and data.

2.2 Require computers to have security controls in place to lock after a certain period of inactivity.

Auditee's Response

I will discuss these recommendations with the county Information Technology professional and determine what actions are necessary to implement these recommendations.

3. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements and/or status reports timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 73 wards and estates as of December 31, 2021.

During our review of 6 randomly selected cases and 2 judgmentally selected cases based on the estate value, we found the Public Administrator did not timely file the annual settlements for 2 of them. Settlements for these cases were filed 31 and 76 days after the due dates. For one of these cases, the annual settlement for the previous year was filed at the same time as the current year, making it almost 400 days late. The Public Administrator indicated the attorney preparing settlements had a conflict of interest on one of the cases and a different attorney was sought to prepare that settlement, which took longer than expected. The settlement on the other case was overlooked.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement and/or status report with the court for each ward or estate. Timely filing of annual settlements and/or status reports is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendation

The Public Administrator file annual settlements and/or status reports timely.

Auditee's Response

I agree and will make every effort to ensure settlements and status reports are filed timely.

4. Electronic Communication Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will talk with the other county officials about their usage of electronic communications and current retention procedures, review the applicable guidelines, and discuss this recommendation with our attorney.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed June 9, 2022.

Nodaway County
Organization and Statistical Information

Nodaway County is a township-organized, third-class county. The county seat is Maryville.

Nodaway County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. The townships maintain county roads. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 49 full-time employees and 18 part-time employees on December 31, 2021.

In addition, county operations include Senate Bill 40 and Senior Citizen Services Boards.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Bill Walker, Presiding Commissioner	$	47,381
Chris Burns, Northern District Commissioner		44,672
Scott A. Walk, Southern District Commissioner		44,672
Lisa Nickerson, Recorder of Deeds		67,685
Melinda Patton, County Clerk		67,685
Caleb Phillips, Prosecuting Attorney		143,765
Randy Strong, Sheriff		76,229
Vince Shelby, County Coroner		22,833
Dee O'Riley, Public Administrator		52,687
Marilyn Jenkins, Treasurer and ex officio County Collector (1), year ended March 31,	88,626	
Rex Wallace, County Assessor, year ended August 31,		67,685

(1) Includes $20,941 of commissions earned for collecting city property taxes.

Financing Arrangements

The county entered into a lease purchase agreement in June 2008, and obtained a loan of $4,550,000 to build the Administrative Building. As of December 31, 2021, the amount outstanding was $1,980,115. The loan is scheduled to be paid in monthly installments of $29,652 over 240 months with an interest rate of 4.85 percent annually. The final payment is scheduled for June 1, 2028.

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in St. Louis County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in St. Louis County for audit periods ending December 31, 2021. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 23 fire protection districts in St. Louis County. Each district has a fiscal year end of December 31. All the districts, except for the Kinloch and Northeast Ambulance Fire Protection Districts, submitted audit reports for the year ended December 31, 2021. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. As noted in our prior report, No. 2021-048, *St. Louis County Fire Protection Districts,* issued in August 2021, the Kinloch and Maryland Heights Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2020. The SAO received the Kinloch audit report on September 29, 2021, and the Maryland Heights audit report on September 7, 2021, subsequent to that review. The Kinloch and Northeast Ambulance Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2021. However, the districts have engaged independent auditors to perform an audit for that period. Upon completion of the audits, the districts are expected to submit the reports to the SAO.

The SAO posts the individual audit reports to the office's website. A searchable link is available at https://auditor.mo.gov. A table summarizing our review of the submitted audit reports follows.

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

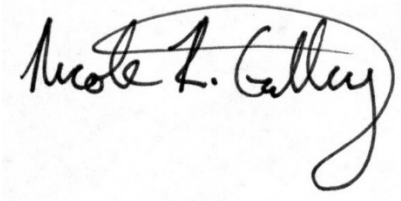
District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2021	Yes	No
Black Jack	1 Year Ended 12/31/2021	Yes	No
Community	1 Year Ended 12/31/2021	Yes	No
Creve Coeur	1 Year Ended 12/31/2021	Yes	No
Eureka	1 Year Ended 12/31/2021	Yes	Yes
Fenton	1 Year Ended 12/31/2021	Yes	No
Florissant Valley	1 Year Ended 12/31/2021	Yes[1]	Yes
Kinloch[2]		No	Not Applicable
Lemay	1 Year Ended 12/31/2021	Yes	No
Maryland Heights[3]	1 Year Ended 12/31/2021	Yes	No
Mehlville	1 Year Ended 12/31/2021	Yes	No
Metro North	1 Year Ended 12/31/2021	Yes	No
Metro West	1 Year Ended 12/31/2021	Yes[1]	No
Mid-County	1 Year Ended 12/31/2021	Yes[1]	Yes
Monarch	1 Year Ended 12/31/2021	Yes	Yes
North County Fire & Rescue	1 Year Ended 12/31/2021	Yes	No
Northeast Ambulance		No	Not Applicable
Pattonville	1 Year Ended 12/31/2021	Yes	Yes
Robertson	1 Year Ended 12/31/2021	Yes[1]	Yes
Spanish Lake	1 Year Ended 12/31/2021	Yes	No
Valley Park	1 Year Ended 12/31/2021	Yes	No
West County EMS	1 Year Ended 12/31/2021	Yes	No
West Overland EMS	1 Year Ended 12/31/2021	Yes	No

[1] The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

[2] Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2020, submitted September 29, 2021. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

[3] Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2020, submitted September 7, 2021. The audit report did not have audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

Except for the Kinloch and Northeast Ambulance Fire Protection Districts failing to obtain and submit an audit report, we identified no other concerns from our review of the audit reports submitted by the St. Louis County fire protection districts.



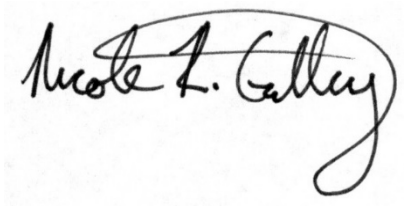
Nicole R. Galloway, CPA
State Auditor

September 2022
Report No. 2022-083

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Scott County, Missouri

The Office of the State Auditor contracted for an audit of Scott County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

September 2022
Report No. 2022-082

THE COUNTY OF SCOTT
BENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

THE COUNTY OF SCOTT
BENTON, MISSOURI
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FINANCIAL SECTION

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Scott, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the County of Scott ("County"), Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances - All Governmental Funds-Regulatory Basis and the Statements of Assets and Liabilities Arising From Cash Transactions - Fiduciary Funds - Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash Balances - Budget and Actual - All Governmental Funds - Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2022, on our consideration of the County of Scott's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Scott's internal control over financial reporting and compliance.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 17, 2022

FINANCIAL STATEMENTS

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

FUND	CASH BALANCES JANUARY 1, 2021	RECEIPTS 2021	DISBURSEMENTS 2021	CASH BALANCES DECEMBER 31, 2021
General Revenue Fund	$ 1,005,414.37	$ 6,329,964.07	$ 6,151,087.35	$ 1,184,291.09
Special Road and Bridge Fund	95,870.89	1,562,060.13	1,585,631.29	72,299.73
Assessment Fund	-	545,689.48	518,940.88	26,748.60
Law Enforcement Training Fund	1,586.95	1,799.70	1,168.38	2,218.27
Law Enforcement Fund	-	3,287,103.03	3,286,845.43	257.60
Sheriff's Revolving Fund	331.01	76,060.64	22,753.39	53,638.26
Prosecuting Attorney's Training Fund	5,391.33	2,420.93	-	7,812.26
Election Services Fund	16,638.05	7,833.10	1,063.56	23,407.59
Administrative Handling Cost Fund	18,638.04	4,817.84	1,505.02	21,950.86
American Rescue Act Fund	-	3,745,867.49	357,962.82	3,387,904.67
Landfill Fund	10,941.25	25,111.61	10,950.00	25,102.86
Johnson Grass Fund	19,411.34	53,654.93	40,385.58	32,680.69
Recorder User Fund	96,787.61	47,378.63	7,166.58	136,999.66
HAVA Fund	-	-	-	-
E-911 Communications Fund	200,000.00	540,396.85	599,229.49	141,167.36
Domestic Violence Fund	-	6,989.30	6,989.30	-
Sheriff's POST Fund	0.06	918.82	17.51	901.37
Sheriff's Special Fund	434.52	39,959.47	39,363.46	1,030.53
Law Enforcement Restitution Fund	33,678.26	27,132.36	22,651.12	38,159.50
TIF Allocation Fund	-	36,042.00	36,042.00	-
Insurance Fund	56,219.95	748,653.06	691,639.57	113,233.44
Sheriff's Emergency Response Team Fund	2,175.77	18,136.91	1,906.94	18,405.74
Inmate Security Fund	46,177.21	175,060.36	153,317.47	67,920.10
Collector's Maintenance Fund	84,099.43	59,957.74	72,911.80	71,145.37
Prosecuting Attorney's Delinquent Tax Fund	2,598.95	3,750.03	-	6,348.98
Truancy Fund	145,226.97	11,476.85	7,136.50	149,567.32
Senate Bill 40 Fund	400,592.90	231,602.43	164,605.45	467,589.88
Reserve Fund	1,050,000.00	25,000.00	-	1,075,000.00
D.A.R.E. Fund	647.08	13.03	318.80	341.31
Juvenile Community Assistance Fund	9,289.96	77,875.42	82,694.12	4,471.26
Family Services and Justice Fund	50,117.79	13,840.60	-	63,958.39
CARES Act Fund	52,353.07	306.52	52,659.59	-
TOTAL	$ 3,404,622.76	$ 17,706,873.33	$ 13,916,943.40	$ 7,194,552.69

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	GENERAL REVENUE FUND	
	2021	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 30,187.00	$ 27,857.78
Sales Taxes	4,915,262.00	4,915,261.79
Intergovernmental	551,722.00	391,017.61
Charges for Services	715,730.00	712,560.36
Interest	47,014.00	47,013.97
Other	86,653.00	101,252.56
Transfers In	139,000.00	135,000.00
TOTAL RECEIPTS	6,485,568.00	6,329,964.07
DISBURSEMENTS		
County Commission	143,578.00	141,905.20
County Clerk	115,327.00	114,999.38
Elections	139,006.00	129,130.70
Buildings and Grounds	673,237.00	356,716.76
Employee Fringe Benefits	650,000.00	363,643.55
County Treasurer	97,394.00	96,226.65
Collector	175,055.00	186,373.01
Recorder of Deeds	124,201.00	123,552.20
Circuit Clerk	29,000.00	21,438.19
Court Administration	7,200.00	3,066.49
Public Administrator	144,701.00	125,116.83
Sheriff	-	-
Jail	-	-
Prosecuting Attorney	435,226.00	415,634.67
Juvenile Officer	130,000.00	112,791.60
County Coroner	70,938.00	60,248.26
Emergency Management	77,412.00	45,557.94
PA Child Support	116,550.00	112,793.64
Reimbursable Grants	315,099.00	176,605.49
General County	587,100.00	491,601.98
Health and Welfare	5,000.00	326.03
Other	-	-
Transfers Out	3,146,797.00	3,073,358.78
Emergency Fund	200,000.00	-
TOTAL DISBURSEMENTS	7,382,821.00	6,151,087.35
RECEIPTS OVER (UNDER) DISBURSEMENTS	(897,253.00)	178,876.72
CASH BALANCES, JANUARY 1	1,005,414.37	1,005,414.37
CASH BALANCES, DECEMBER 31	$ 108,161.37	$ 1,184,291.09

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SPECIAL ROAD AND BRIDGE FUND	
	2021	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 787,625.00	$ 780,302.16
Intergovernmental	571,135.00	569,168.06
Charges for Services	45,100.00	45,100.00
Interest	6,000.00	3,211.76
Other	64,500.00	64,278.15
Transfers In	121,778.00	100,000.00
TOTAL RECEIPTS	1,596,138.00	1,562,060.13
DISBURSEMENTS		
Salaries	447,000.00	415,539.29
Employee Fringe Benefits	190,000.00	170,446.37
Supplies	161,600.00	156,961.36
Insurance	38,000.00	36,469.00
Road and Bridge Materials	397,500.00	386,269.88
Equipment Repairs	110,000.00	108,935.55
Rentals	1,000.00	-
Equipment Purchases	191,535.00	194,597.81
Road and Bridge Construction	-	-
Other	127,125.00	116,412.03
Transfers Out	-	-
TOTAL DISBURSEMENTS	1,663,760.00	1,585,631.29
RECEIPTS OVER (UNDER) DISBURSEMENTS	(67,622.00)	(23,571.16)
CASH BALANCES, JANUARY 1	95,870.89	95,870.89
CASH BALANCES, DECEMBER 31	$ 28,248.89	$ 72,299.73

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	ASSESSMENT FUND		LAW ENFORCEMENT TRAINING FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 521,045.00	$ 509,129.20	$ 200.00	$ 6.00
Charges for Services	20,020.00	19,779.90	1,700.00	1,760.42
Interest	2,250.00	2,232.75	20.00	33.28
Other	500.00	3,230.63	-	-
Transfers In	11,317.00	11,317.00	-	-
TOTAL RECEIPTS	555,132.00	545,689.48	1,920.00	1,799.70
DISBURSEMENTS				
Salaries	307,146.00	300,164.58	-	-
Employee Fringe Benefits	113,000.00	108,162.57	-	-
Office	2,000.00	1,674.16	-	-
Mileage	7,000.00	4,610.02	-	-
Appraisal Contract	10,500.00	8,300.00	-	-
Equipment and Maintenance	54,046.00	43,213.16	-	-
Aerial Flying	28,740.00	28,739.67	-	-
Training	-	-	3,506.95	1,168.38
Services and Other	32,700.00	24,076.72	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	555,132.00	518,940.88	3,506.95	1,168.38
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	26,748.60	(1,586.95)	631.32
CASH BALANCES, JANUARY 1	-	-	1,586.95	1,586.95
CASH BALANCES, DECEMBER 31	$ -	$ 26,748.60	$ -	$ 2,218.27

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	LAW ENFORCEMENT FUND		SHERIFF'S REVOLVING FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	644,314.00	618,976.57	40,772.99	40,730.25
Charges for Services	27,500.00	23,518.52	35,500.00	35,130.00
Interest	-	-	500.00	200.39
Other	61,130.00	102,468.08	-	-
Transfers In	2,654,813.00	2,542,139.86	-	-
TOTAL RECEIPTS	3,387,757.00	3,287,103.03	76,772.99	76,060.64
DISBURSEMENTS				
Sheriff	120,824.00	115,805.97	77,104.00	22,753.39
Jail	306,100.00	293,821.05	-	-
Vehicles	294,000.00	285,649.86	-	-
Buildings & Other	728,085.00	731,340.92	-	-
Salaries	1,500,000.00	1,421,305.21	-	-
Employee Fringe Benefits	435,748.00	438,922.42	-	-
Grants	3,000.00	-	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	3,387,757.00	3,286,845.43	77,104.00	22,753.39
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	257.60	(331.01)	53,307.25
CASH BALANCES, JANUARY 1	-	-	331.01	331.01
CASH BALANCES, DECEMBER 31	$ -	$ 257.60	$ -	$ 53,638.26

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	PROSECUTING ATTORNEY'S TRAINING FUND		ELECTION SERVICES FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 200.00	$ 12.99	$ 8,503.29	$ 5,476.70
Charges for Services	2,500.00	2,262.05	3,000.00	2,104.72
Interest	150.00	145.89	500.00	251.68
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	2,850.00	2,420.93	12,003.29	7,833.10
DISBURSEMENTS				
Election Supplies	-	-	28,641.34	1,063.56
Training	8,241.33	-	-	-
TOTAL DISBURSEMENTS	8,241.33	-	28,641.34	1,063.56
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,391.33)	2,420.93	(16,638.05)	6,769.54
CASH BALANCES, JANUARY 1	5,391.33	5,391.33	16,638.05	16,638.05
CASH BALANCES, DECEMBER 31	$ -	$ 7,812.26	$ -	$ 23,407.59

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	ADMINISTRATIVE HANDLING COST FUND		AMERICAN RESCUE ACT FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ 3,745,868.50	$ 3,717,720.50
Charges for Services	9,650.00	4,343.48	-	-
Interest	500.00	474.36	-	28,146.99
Other	200.00	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	10,350.00	4,817.84	3,745,868.50	3,745,867.49
DISBURSEMENTS				
Supplies and Equipment	28,988.04	1,505.02	867,049.00	357,962.82
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	28,988.04	1,505.02	867,049.00	357,962.82
RECEIPTS OVER (UNDER) DISBURSEMENTS	(18,638.04)	3,312.82	2,878,819.50	3,387,904.67
CASH BALANCES, JANUARY 1	18,638.04	18,638.04	-	-
CASH BALANCES, DECEMBER 31	$ -	$ 21,950.86	$ 2,878,819.50	$ 3,387,904.67

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	LANDFILL FUND		JOHNSON GRASS FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ 56,000.00	$ 52,700.94
Sales Taxes	25.00	11.00	-	-
Intergovernmental	-	-	50.00	144.54
Interest	75.00	100.61	800.00	723.74
Other	-	-	-	85.71
Transfers In	20,000.00	25,000.00	-	-
TOTAL RECEIPTS	20,100.00	25,111.61	56,850.00	53,654.93
DISBURSEMENTS				
Repairs	7,000.00	-	-	-
Landfill Project	-	-	-	-
Engineering and Testing	24,041.25	10,950.00	-	-
Salaries and Equipment	-	-	35,000.00	35,000.00
Chemicals	-	-	41,261.34	5,385.58
TOTAL DISBURSEMENTS	31,041.25	10,950.00	76,261.34	40,385.58
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,941.25)	14,161.61	(19,411.34)	13,269.35
CASH BALANCES, JANUARY 1	10,941.25	10,941.25	19,411.34	19,411.34
CASH BALANCES, DECEMBER 31	$ -	$ 25,102.86	$ -	$ 32,680.69

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	RECORDER USER FUND		HAVA FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ 2,500.00	$ -
Charges for Services	57,500.00	45,892.00	-	-
Interest	1,600.00	1,486.63	50.00	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	59,100.00	47,378.63	2,550.00	-
DISBURSEMENTS				
Equipment	40,000.00	2,150.69	-	-
Supplies	10,000.00	5,015.89	2,550.00	-
Services and Other	-	-	-	-
TOTAL DISBURSEMENTS	50,000.00	7,166.58	2,550.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,100.00	40,212.05	-	-
CASH BALANCES, JANUARY 1	96,787.61	96,787.61	-	-
CASH BALANCES, DECEMBER 31	$ 105,887.61	$ 136,999.66	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	E-911 COMMUNICATIONS FUND		DOMESTIC VIOLENCE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	65,000.00	60,820.50	1,005.00	8.00
Charges for Services	2,000.00	2,000.00	7,100.00	6,948.83
Interest	-	-	75.00	32.47
Other	155,600.00	143,716.43	-	-
Transfers In	326,056.00	333,859.92	-	-
TOTAL RECEIPTS	548,656.00	540,396.85	8,180.00	6,989.30
DISBURSEMENTS				
Salaries	327,792.00	301,521.96	-	-
Employee Fringe Benefits	91,000.00	85,614.67	-	-
Supplies	3,000.00	5,191.47	-	-
Network Expenses	45,000.00	53,142.68	-	-
Equipment and Maintenance	273,864.00	147,663.77	-	-
Mileage and Training	6,000.00	4,637.25	-	-
Services and Other	2,000.00	1,457.69	-	-
House of Refuge	-	-	8,180.00	6,989.30
TOTAL DISBURSEMENTS	748,656.00	599,229.49	8,180.00	6,989.30
RECEIPTS OVER (UNDER) DISBURSEMENTS	(200,000.00)	(58,832.64)	-	-
CASH BALANCES, JANUARY 1	200,000.00	200,000.00	-	-
CASH BALANCES, DECEMBER 31	$ -	$ 141,167.36	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SHERIFF'S POST FUND		SHERIFF'S SPECIAL FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	925.00	918.38	49,750.00	39,843.06
Interest	0.50	0.44	250.00	116.41
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	925.50	918.82	50,000.00	39,959.47
DISBURSEMENTS				
Equipment and Supplies	925.56	17.51	50,434.52	39,363.46
Services and Other	-	-	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	925.56	17.51	50,434.52	39,363.46
RECEIPTS OVER (UNDER) DISBURSEMENTS	(0.06)	901.31	(434.52)	596.01
CASH BALANCES, JANUARY 1	0.06	0.06	434.52	434.52
CASH BALANCES, DECEMBER 31	$ 0.00	$ 901.37	$ -	$ 1,030.53

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	LAW ENFORCEMENT RESTITUTION FUND		TIF ALLOCATION FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,500.00	26,234.32	-	-
Interest	1,200.00	898.04	-	-
Other	-	-	53,000.00	-
Transfers In	-	-	-	36,042.00
TOTAL RECEIPTS	27,700.00	27,132.36	53,000.00	36,042.00
DISBURSEMENTS				
Supplies and Equipment	61,378.26	22,651.12	-	-
City of Sikeston	-	-	38,000.00	27,037.00
City of Miner	-	-	15,000.00	9,005.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	61,378.26	22,651.12	53,000.00	36,042.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,678.26)	4,481.24	-	-
CASH BALANCES, JANUARY 1	33,678.26	33,678.26	-	-
CASH BALANCES, DECEMBER 31	$ -	$ 38,159.50	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	INSURANCE FUND		SHERIFF'S EMERGENCY RESPONSE TEAM FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Interest	1,000.00	837.58	125.00	116.91
Other	-	747,815.48	25,000.00	18,020.00
Transfers In	1,000,000.00	-	-	-
TOTAL RECEIPTS	1,001,000.00	748,653.06	25,125.00	18,136.91
DISBURSEMENTS				
Insurance Premiums	1,057,219.95	691,639.57	-	-
Insurance Claims	-	-	-	-
Supplies and Equipment	-	-	27,300.77	1,906.94
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,057,219.95	691,639.57	27,300.77	1,906.94
RECEIPTS OVER (UNDER) DISBURSEMENTS	(56,219.95)	57,013.49	(2,175.77)	16,229.97
CASH BALANCES, JANUARY 1	56,219.95	56,219.95	2,175.77	2,175.77
CASH BALANCES, DECEMBER 31	$ -	$ 113,233.44	$ -	$ 18,405.74

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	INMATE SECURITY FUND		COLLECTOR'S MAINTENANCE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 1,000.00	$ -	$ -	$ -
Charges for Services	173,850.00	173,442.52	65,000.00	57,477.99
Interest	1,625.00	1,617.84	2,500.00	2,479.75
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	176,475.00	175,060.36	67,500.00	59,957.74
DISBURSEMENTS				
Inmate Security	-	-	-	-
Supplies and Equipment	122,652.21	53,317.47	116,599.43	37,911.80
Transfers Out	100,000.00	100,000.00	35,000.00	35,000.00
TOTAL DISBURSEMENTS	222,652.21	153,317.47	151,599.43	72,911.80
RECEIPTS OVER (UNDER) DISBURSEMENTS	(46,177.21)	21,742.89	(84,099.43)	(12,954.06)
CASH BALANCES, JANUARY 1	46,177.21	46,177.21	84,099.43	84,099.43
CASH BALANCES, DECEMBER 31	$ -	$ 67,920.10	$ -	$ 71,145.37

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	PROSECUTING ATTORNEY'S DELINQUENT TAX FUND		TRUANCY FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	6,000.00	3,665.85	-	-
Charges for Services	-	-	33,000.00	8,000.00
Interest	100.00	84.18	4,500.00	3,476.85
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,100.00	3,750.03	37,500.00	11,476.85
DISBURSEMENTS				
Services and Other	8,698.95	-	182,726.97	7,136.50
TOTAL DISBURSEMENTS	8,698.95	-	182,726.97	7,136.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,598.95)	3,750.03	(145,226.97)	4,340.35
CASH BALANCES, JANUARY 1	2,598.95	2,598.95	145,226.97	145,226.97
CASH BALANCES, DECEMBER 31	$ -	$ 6,348.98	$ -	$ 149,567.32

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SENATE BILL 40 FUND		RESERVE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 212,400.00	$ 220,695.30	$ -	$ -
Intergovernmental	100.00	582.48	-	-
Interest	10,000.00	10,293.67	-	-
Other	25.00	30.98	-	-
Transfers In	-	-	25,000.00	25,000.00
TOTAL RECEIPTS	222,525.00	231,602.43	25,000.00	25,000.00
DISBURSEMENTS				
Contracts	185,487.00	147,525.88	-	-
Other Projects	19,500.00	17,079.57	-	-
Transfers Out	-	-	1,075,000.00	-
TOTAL DISBURSEMENTS	204,987.00	164,605.45	1,075,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	17,538.00	66,996.98	(1,050,000.00)	25,000.00
CASH BALANCES, JANUARY 1	400,592.90	400,592.90	1,050,000.00	1,050,000.00
CASH BALANCES, DECEMBER 31	$ 418,130.90	$ 467,589.88	$ -	$ 1,075,000.00

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	D.A.R.E. FUND		JUVENILE COMMUNITY ASSISTANCE FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	70,670.41	70,670.41
Charges for Services	-	-	12,000.00	6,000.00
Interest	35.00	13.03	300.00	205.01
Other	500.00	-	1,000.00	1,000.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	535.00	13.03	83,970.41	77,875.42
DISBURSEMENTS				
D.A.R.E. Training	1,182.08	318.80	-	-
Services and Other	-	-	93,260.37	82,694.12
TOTAL DISBURSEMENTS	1,182.08	318.80	93,260.37	82,694.12
RECEIPTS OVER (UNDER) DISBURSEMENTS	(647.08)	(305.77)	(9,289.96)	(4,818.70)
CASH BALANCES, JANUARY 1	647.08	647.08	9,289.96	9,289.96
CASH BALANCES, DECEMBER 31	$ -	$ 341.31	$ -	$ 4,471.26

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	FAMILY SERVICES AND JUSTICE FUND		CARES ACT FUND	
	2021		2021	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	14,000.00	12,549.00	-	-
Interest	1,200.00	1,291.60	306.52	306.52
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	15,200.00	13,840.60	306.52	306.52
DISBURSEMENTS				
Services and Other	65,317.79	-	52,659.59	52,659.59
TOTAL DISBURSEMENTS	65,317.79	-	52,659.59	52,659.59
RECEIPTS OVER (UNDER) DISBURSEMENTS	(50,117.79)	13,840.60	(52,353.07)	(52,353.07)
CASH BALANCES, JANUARY 1	50,117.79	50,117.79	52,353.07	52,353.07
CASH BALANCES, DECEMBER 31	$ -	$ 63,958.39	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT
BENTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2021

	School Fines	Fees and Dues	Overplus Fund	Consolidated District #1	Intangible Tax
ASSETS					
Cash and Cash Equivalents	$ 46,834.97	$ 556.01	$ 11,128.22	$ 11,534.08	$ 102,550.31
Total Assets	46,834.97	556.01	11,128.22	11,534.08	102,550.31
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	46,834.97	556.01	11,128.22	11,534.08	102,550.31
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 46,834.97	$ 556.01	$ 11,128.22	$ 11,534.08	$ 102,550.31

	Levee District #2	Criminal Cost	Collector	Recorder of Deeds	Prosecuting Attorney
ASSETS					
Cash and Cash Equivalents	$ 35,642.76	$ 84.20	$ 9,817,533.84	$ 228.50	$ 10,772.80
Total Assets	35,642.76	84.20	9,817,533.84	228.50	10,772.80
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	35,642.76	84.20	9,817,533.84	228.50	10,772.80
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 35,642.76	$ 84.20	$ 9,817,533.84	$ 228.50	$ 10,772.80

	Sheriff	CERF	Library	Ambulance	Fire	Grand Total Custodial Funds
ASSETS						
Cash and Cash Equivalents	$ 25,792.27	$ 34.40	$ 688.93	$ 2,993.51	$ 1,298.27	$ 10,067,673.07
Total Assets	25,792.27	34.40	688.93	2,993.51	1,298.27	10,067,673.07
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	25,792.27	34.40	688.93	$ 2,993.51	$ 1,298.27	$ 10,067,673.07
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 25,792.27	$ 34.40	$ 688.93	$ 2,993.51	$ 1,298.27	$ 10,067,673.07

The accompanying notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Scott, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1821 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and human services.

The financial statements referred to above include only the primary government of Scott County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri Court System and considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Custodial funds are accounted for and reported similar to the governmental funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the generally accepted basis of accounting, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

   Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations that were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

   State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2021, for purposes of taxation, was:

	2021
Real Estate	$ 303,879,110
Personal Property	175,614,667
Railroad and Utilities	53,463,736
	$ 532,957,513

During 2021, the County Commission approved a $.3501 tax levy per $100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2021
General Revenue Fund	$ .0000
Special Road and Bridge Fund	.2999
Johnson Grass Fund	.0100
Senate Bill 40 Fund	.0402
	$ .3501

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes depositing funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting. Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the carrying amounts of the County's deposits were $7,194,552.69, and the bank balances were $9,294,434.33. The total bank balances as of December 31, 2021, were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2021, as follows:

Included in the following fund financial statement captions:

Statements of Receipts, Disbursements and Changes in Cash – Governmental Funds:	
Deposits and cash equivalents	$ 7,194,552.69
Total Governmental Funds	7,194,552.69
Statement of Assets and Liabilities Arising From Cash Transactions – Fiduciary Funds:	
Deposits	10,067,673.07
Total Custodial Funds	10,067,673.07
Total Deposits as of December 31, 2021	$ 17,262,225.76

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2021.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the year ended December 31, 2021.

III. LONG-TERM DEBT

LEASE PURCHASES:

On June 20, 2018, the County entered into a lease purchase agreement with Ford Motor Municipal Finance via a master lease purchase agreement with the Bancorp Bank for four Ford F150s and two Chevy Silverados. The lease requires five annual payments of $38,330.84 and matures in 2023.

On June 20, 2018, the County entered into a lease purchase agreement with Ford Motor Municipal Finance via a master lease purchase agreement with the Bancorp Bank for five Dodge Chargers. The lease requires three annual payments of $35,506.28 and matured in 2021.

In February 2019, the County added three Dodge Chargers to the master lease agreement with the Bancorp Bank. The vehicles will be paid for in three annual installments of $8,819.61, $9,546.10, and $10,708.49, respectively. Payments on these vehicles matured in 2021.

On April 16, 2021, the County entered into a lease purchase agreement with Ford Motor Municipal Finance via a master lease purchase agreement with the Bancorp Bank for four Ford F150s. The lease requires five annual payments of $36,068.55 and matures in 2025.

The following is a schedule of payments made under the agreement as of December 31, 2021.

Description	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021	Interest Paid
Ford-F150s	$ -	$ 163,226.60	$ 36,068.55	$127,158.05	$ -
Ford-F150s	70,078.76	-	33,985.96	36,092.80	4,344.88
2019 Dodge Charger	8,852.55	-	8,852.55	-	693.55
2019 Dodge Charger	8,171.54	-	8,171.54	-	648.07
2019 Dodge Charger	9,938.38	-	9,993.38	-	770.11
TOTAL	$ 97,041.23	$ 163,226.60	$ 97,016.98	$163,250.85	$6,456.61

2021 AMORTIZATIONS

Years Ending December 31,	Principal	Interest	Total
2022	$ 65,485.55	$ 8,913.84	$ 74,399.39
2023	30,935.87	5,132.68	36,068.55
2024	32,560.00	3,508.55	36,068.55
2025	34,269.43	1,799.12	36,068.55
Totals	$ 163,250.85	$ 19,354.19	$ 182,605.04

III. LONG-TERM DEBT (concluded)

PROMISSORY NOTE:

On September 6, 2018, the County entered into a promissory note with First State Bank and Trust Company, Inc. for $145,095. Original payment was due September 6, 2019. This note was extended to 2021. The note carries an interest rate of 4.75%.

The following is a schedule of payments made under the agreement as of December 31, 2021.

Description	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021	Interest Paid
Promissory Note	$ 100,000.00	$ -	$ 100,000.00	$ -	$ 1,534.26
TOTAL	$ 100,000.00	$ -	$ 100,000.00	$ -	$ 1,534.26

IV. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2021 are as follows:

	2021	
	Transfers In	Transfers Out
General Revenue Fund	$135,000.00	$3,073,358.78
Special Road and Bridge Fund	100,000.00	-
Assessment Fund	11,317.00	-
E-911 Communications Fund	333,859.92	-
Law Enforcement Fund	2,542,139.86	-
Landfill Fund	25,000.00	-
Reserve Fund	25,000.00	-
Inmate Security Fund	-	100,000.00
Collector's Maintenance Fund	-	35,000.00
TIF Allocation Fund	36,042.00	-
	$ 3,208,358.78	$3,208,358.78

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee or retiree participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county.

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

B. Contributions (concluded)

If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the County) are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. During 2021, the County collected and remitted to CERF, employee contributions of approximately $130,525.46 for the year then ended.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Scott County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Scott County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2021 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 Years
Member Contributions:	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Employees Covered By Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

	General	Police
Inactive employees or beneficiaries currently receiving benefits	58	25
Inactive employees entitled to but not yet receiving benefits	72	41
Active employees	68	23
	198	89

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 6.1% (General) and 7.8% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

Actuarial Assumptions

The total pension liability in the February 28, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2021, valuation were based on the results of an actuarial experience study for the period March 1, 2010, through February 28, 2015.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.76%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leverage	-25.00%	-0.29%

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Changes in the Net Pension Liability

Schedule of Changes in Net Pension Liability and Related Ratios

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	$ 214,967	$ 87,100
2 Interest on Total Pension Liability	638,398	311,938
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	(19,912)	(40,725)
5 Changes of Assumptions	(257,454)	(65,801)
6 Benefit payments, including refunds of employee contributions	(402,949)	(232,687)
7 Net change in total pension liability	173,050	59,825
8 Total pension liability - beginning	8,897,835	4,374,111
9 Total pension liability - ending	$ 9,070,885	$ 4,433,936
B. Plan Fiduciary Net Position		
1 Contributions - employer	$ 175,157	$ 71,770
2 Contributions - employee	-	-
3 Net investment income	2,722,277	1,288,115
4 Benefit payments, including refunds of employee contributions	(402,949)	(232,687)
5 Pension plan administrative expense	(15,616)	(6,061)
6 Other (net transfer)	(28,985)	(14,003)
7 Net change in plan fiduciary net position	2,449,884	1,107,134
8 Plan fiduciary net position - beginning	9,767,983	4,768,237
9 Plan fiduciary net position - ending	$ 12,217,867	$ 5,875,371
C. Net Pension Liability / (Asset)	$ (3,146,982)	$ (1,441,435)
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	134.69%	132.51%
E. Covered-Employee Payroll	$ 2,454,115	$ 956,959
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-128.23%	-150.63%

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
General Division:			
Total Pension Liability (TPL)	$ 10,295,548	$ 9,070,885	$ 8,061,736
Plan Fiduciary Net Position	12,217,867	12,217,867	12,217,867
Net Pension Liability / (Asset) (NPL)	$ (1,922,319)	$ (3,146,982)	$ (4,156,131)
Police Division:			
Total Pension Liability (TPL)	$ 5,067,089	$ 4,433,936	$ 3,917,489
Plan Fiduciary Net Position	5,875,371	5,875,371	5,875,371
Net Pension Liability / (Asset) (NPL)	$ (808,282)	$ (1,441,435)	$ (1,957,882)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the employer recognized pension expense of $(347,041) for the general and $(240,795) for police. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 112	$ (44,876)	$ -	$ (94,332)
Changes in assumptions	-	(172,371)	-	(41,694)
Net difference between projected and actual earnings on pension plan investments	-	(1,337,328)	-	(609,809)
Employer contributions subsequent to the measurement date	-	-	-	-
Total	$ 112	$ (1,554,575)	$ -	$ (745,835)

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2021.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2022	$ (480,010)	$ (259,102)
2023	(379,085)	(165,128)
2024	(290,608)	(131,833)
2025	(404,760)	(189,772)
2026	-	-
Thereafter	-	-
Total	$ (1,554,463)	$ (745,835)

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed $3,366 for the year ended December 31, 2021.

VIII. POST-EMPLOYMENT BENEFITS

The County does provide post-employment benefits except, as mandated, the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were zero participants on COBRA for the year ended December 31, 2021.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in pending litigation as of the audit report date.

B. Compensated Absences

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Employees receive one week of vacation after the first year of service, two weeks of vacation per year after two years of employment, three weeks of vacation per year after twelve years of employment, and four weeks of vacation per year after twenty years of employment. Vacation days do not carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue four hours of sick leave per month for a total of six days for the year. The County allows employees to carry forward any and all unused sick leave up to 560 hours. However, upon termination, employees do not get reimbursed for sick leave. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is also a member of the Missouri Association of Counties Workers Compensation Self-Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XI. SUBSEQUENT EVENTS

As of the date of the audit report, there are no subsequent events to report.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

SCHEDULE OF STATE FINDINGS

There were no state findings for the year ended December 31, 2021.

INTERNAL CONTROL AND COMPLIANCE SECTION

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Scott, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Scott ("County"), which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Custodial Funds – Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 17, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 17, 2022

I. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the year ended December 31, 2021.

THE COUNTY OF SCOTT
BENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the years ended December 31, 2020 and December 31, 2019.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award Findings and Questioned Costs for the years ended December 31, 2020 and December 31, 2019.

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

August 17, 2022

To the Board of Commissioners
Scott County

In planning and performing our audit of the regulatory based financial statements of the County of Scott (County) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our comments concerning internal control and other significant matters are presented as follows:

I. Information Required by Professional Standards

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

3510 JEFFCO BOULEVARD • SUITE 200 • ARNOLD, MISSOURI 63010-3999 • 636-464-1330 • FAX 636-464-3076

I. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 18, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 17, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves

I. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

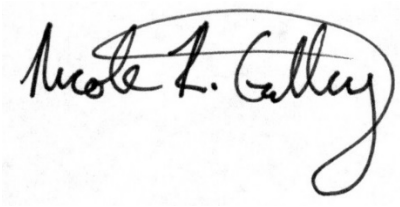
Other matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Audrain County, Missouri

The Office of the State Auditor contracted for an audit of Audrain County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

September 2022
Report No. 2022-081

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

ANNUAL FINANCIAL REPORT

AUDRAIN COUNTY, MISSOURI

For the Year Ended
December 31, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

AUDRAIN COUNTY, MISSOURI

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INTRODUCTORY SECTION

AUDRAIN COUNTY, MISSOURI
List of Elected Officials 2021

County Commission

Presiding Commissioner – Alan Winders

Commissioner, Western District – Tracy R. Graham

Commissioner, Eastern District – Leslie A. Meyer

Other Elected Officials

Assessor – Melissa Maupin

Circuit Clerk – Penny J. Creed

Collector – Kate Becker

County Clerk – Lisa L. Smith

Coroner – Todd Yager

Prosecuting Attorney – Jacob Shellabarger

Public Administrator – Connie J. Hagan

Recorder – Janis Deimeke

Sheriff – Matt Oller

Treasurer – Patty Meyers

FINANCIAL SECTION

4151 N. Mulberry Drive, Suite 275
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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Audrain County, Missouri

Opinion

We have audited the accompanying financial statements of Audrain County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Audrain County, Missouri, as of December 31, 2021, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Audrain County, Missouri, as of December 31, 2021, or the changes in financial position thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Audrain County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Audrain County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

Audrain County, Missouri's December 31, 2020 financial statements were audited by a predecessor auditor who reported on the financial statements before restatement. As part of our audit of the December 31, 2021 financial statements, we also audited the adjustments described in Note 9 that were applied to restate the 2020 ending balances. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2020 financial statements of the County other than with respect to the year-end balances, and, accordingly, we do not express an opinion or any other form of assurance on the 2020 financial statements as a whole.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Audrain County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Audrain County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 10, 2022, on our consideration of Audrain County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Audrain County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 10, 2022

Exhibit A

AUDRAIN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
General Revenue	$ 7,033,447	$ 6,551,333	$ 6,856,085	$ 6,728,695
Special Road and Bridge	802,406	2,777,650	2,521,430	1,058,626
Assessment	547,995	422,904	469,885	501,014
Small Structure Tax	1,875,711	751,612	527,758	2,099,565
Law Enforcement Sales Tax	199,617	3,026,334	3,225,053	898
Law Enforcement Training	1,153	2,385	3,090	448
Sheriff Civil Fee	4,234	23,237	22,287	5,184
Prosecuting Attorney Training	5,767	2,320	2,030	6,057
Prosecuting Attorney Administrative	7,081	10,523	10,790	6,814
Prosecuting Attorney Delinquent Tax	11,885	1,069	6,525	6,429
Election Services	24,560	4,450	3,391	25,619
Recorder User Fee	42,947	9,055	-	52,002
Recorder Technology	43,276	10,058	1,422	51,912
Collector's Maintenance	40,716	50,249	59,288	31,677
Local Emergency Planning Commission (LEPC)	11,471	6	728	10,749
Victims of Domestic Violence	2,593	2,883	2,362	3,114
Sheriff Revolving	6,005	19,623	22,411	3,217
Inmate Security	15,551	131,478	134,869	12,160
Law Enforcement Restitution	23,774	18,261	9,823	32,212
Federal Forfeiture	22,671	15,939	1,200	37,410
American Rescue Plan Act	-	2,465,715	2,109,773	355,942
Capital Reserve	-	2,504,050	-	2,504,050
Total	$ 10,722,860	$ 18,801,134	$ 15,990,200	$ 13,533,794

The accompanying Notes to the Financial Statements are an integral part of this statement.

AUDRAIN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	GENERAL REVENUE FUND	
	Budget	Actual
RECEIPTS		
Property taxes	$ 1,028,000	$ 1,219,494
Sales taxes	2,680,000	3,681,283
Intergovernmental	496,012	441,985
Charges for services	501,325	1,196,720
Interest	30,000	4,458
Other	5,000	7,393
Transfers in	-	-
Total Receipts	$ 4,740,337	$ 6,551,333
DISBURSEMENTS		
County Commission	$ 155,545	$ 143,669
County Clerk	170,390	162,267
Elections	68,000	14,420
Buildings and grounds	267,000	222,552
Employee fringe benefits	540,000	399,527
Treasurer	75,390	70,571
Collector	153,470	145,119
Recorder of Deeds	147,812	130,567
Circuit Court	66,820	24,725
Court Administration	96,600	54,188
Public Administrator	81,090	72,104
Prosecuting Attorney	585,632	543,786
Juvenile Officer	352,100	252,053
Coroner	48,110	35,548
Other	57,000	43,529
Emergency Management	108,108	68,507
Capital improvements	1,765,000	649,708
Other general county government	779,000	634,636
Health and welfare	5,100	4,995
Transfers out	3,900,000	3,183,614
Emergency Fund	306,500	-
Total Disbursements	$ 9,728,667	$ 6,856,085
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (4,988,330)	$ (304,752)
CASH AND INVESTMENTS, JANUARY 1	7,033,447	7,033,447
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 2,045,117	$ 6,728,695

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		SMALL STRUCTURE TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ 1,685,000	$ 1,802,449	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	650,000	750,320
Intergovernmental	837,950	944,075	45,867	48,204	-	-
Charges for services	10,000	29,409	300,000	368,965	-	-
Interest	5,000	967	2,500	438	2,000	1,292
Other	1,000	750	1,200	5,297	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 2,538,950	$ 2,777,650	$ 349,567	$ 422,904	$ 652,000	$ 751,612
DISBURSEMENTS						
Salaries	$ 490,000	$ 456,968	$ 191,500	$ 186,360	$ 250,000	$ 108,187
Employee fringe benefits	273,000	219,316	105,000	73,410	31,300	17,742
Materials and supplies	237,000	195,738	20,000	17,642	-	-
Services and other	1,109,880	985,409	136,000	105,144	-	-
Capital outlay	550,000	182,113	64,000	87,329	900,000	87,365
Construction	659,000	481,886	-	-	315,000	314,464
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 3,318,880	$ 2,521,430	$ 516,500	$ 469,885	$ 1,496,300	$ 527,758
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (779,930)	$ 256,220	$ (166,933)	$ (46,981)	$ (844,300)	$ 223,854
CASH AND INVESTMENTS, JANUARY 1	802,406	802,406	547,995	547,995	1,875,711	1,875,711
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 22,476	$ 1,058,626	$ 381,062	$ 501,014	$ 1,031,411	$ 2,099,565

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	LAW ENFORCEMENT SALES TAX FUND		LAW ENFORCEMENT TRAINING FUND		SHERIFF CIVIL FEE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	1,300,000	1,496,981	-	-	-	-
Intergovernmental	600,000	667,887	900	597	-	-
Charges for services	65,000	164,335	1,000	1,788	23,120	23,234
Interest	400	63	-	-	45	3
Other	5,000	16,568	1,000	-	-	-
Transfers in	1,500,000	680,500	-	-	-	-
Total Receipts	$ 3,470,400	$ 3,026,334	$ 2,900	$ 2,385	$ 23,165	$ 23,237
DISBURSEMENTS						
Salaries	$ 1,997,060	$ 1,715,477	$ -	$ -	$ -	$ -
Employee fringe benefits	675,000	643,578	-	-	-	-
Materials and supplies	68,000	61,693	-	-	-	-
Services and other	635,500	638,905	2,000	3,090	20,000	22,287
Capital outlay	132,500	165,400	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 3,508,060	$ 3,225,053	$ 2,000	$ 3,090	$ 20,000	$ 22,287
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (37,660)	$ (198,719)	$ 900	$ (705)	$ 3,165	$ 950
CASH AND INVESTMENTS, JANUARY 1	199,617	199,617	1,153	1,153	4,234	4,234
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 161,957	$ 898	$ 2,053	$ 448	$ 7,399	$ 5,184

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	PROSECUTING ATTORNEY TRAINING FUND		PROSECUTING ATTORNEY ADMINISTRATIVE FUND		PROSECUTING ATTORNEY DELINQUENT TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	500	2,320	-	1,405	1,500	1,069
Interest	-	-	55	4	-	-
Other	-	-	2,000	9,114	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 500	$ 2,320	$ 2,055	$ 10,523	$ 1,500	$ 1,069
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	6,000	2,030	8,000	10,790	12,000	6,525
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 6,000	$ 2,030	$ 8,000	$ 10,790	$ 12,000	$ 6,525
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (5,500)	$ 290	$ (5,945)	$ (267)	$ (10,500)	$ (5,456)
CASH AND INVESTMENTS, JANUARY 1	5,767	5,767	7,081	7,081	11,885	11,885
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 267	$ 6,057	$ 1,136	$ 6,814	$ 1,385	$ 6,429

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	ELECTION SERVICES FUND		RECORDER USER FEE FUND		RECORDER TECHNOLOGY FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	2,000	3,170	-	-	-	-
Charges for services	5,000	1,266	7,000	9,028	6,000	10,031
Interest	150	14	250	27	250	27
Other	2,500	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 9,650	$ 4,450	$ 7,250	$ 9,055	$ 6,250	$ 10,058
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	40,000	1,422
Services and other	30,000	3,391	40,000	-	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 30,000	$ 3,391	$ 40,000	$ -	$ 40,000	$ 1,422
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (20,350)	$ 1,059	$ (32,750)	$ 9,055	$ (33,750)	$ 8,636
CASH AND INVESTMENTS, JANUARY 1	24,560	24,560	42,947	42,947	43,276	43,276
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 4,210	$ 25,619	$ 10,197	$ 52,002	$ 9,526	$ 51,912

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	COLLECTOR'S MAINTENANCE FUND		LOCAL EMERGENCY PLANNING COMMISSION (LEPC) FUND		VICTIMS OF DOMESTIC VIOLENCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	45,000	48,267	-	-	2,000	2,881
Interest	250	23	50	6	20	2
Other	1,000	1,959	5,000	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 46,250	$ 50,249	$ 5,050	$ 6	$ 2,020	$ 2,883
DISBURSEMENTS					$ -	$ -
Salaries	$ -	$ -	$ -	$ -	-	-
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	80,000	59,288	-	-	-	-
Services and other	-	-	12,000	728	2,500	2,362
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 80,000	$ 59,288	$ 12,000	$ 728	$ 2,500	$ 2,362
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (33,750)	$ (9,039)	$ (6,950)	$ (722)	$ (480)	$ 521
CASH AND INVESTMENTS, JANUARY 1	40,716	40,716	11,471	11,471	2,593	2,593
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 6,966	$ 31,677	$ 4,521	$ 10,749	$ 2,113	$ 3,114

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	SHERIFF REVOLVING FUND		INMATE SECURITY FUND		LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	14,000	19,620	90,800	131,465	18,500	18,247
Interest	-	3	70	13	250	14
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 14,000	$ 19,623	$ 90,870	$ 131,478	$ 18,750	$ 18,261
DISBURSEMENTS	$ -	$ -	$ -	$ -		
Salaries	-	-	-	-	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	20,000	22,411	100,000	134,869	40,000	9,823
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 20,000	$ 22,411	$ 100,000	$ 134,869	$ 40,000	$ 9,823
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (6,000)	$ (2,788)	$ (9,130)	$ (3,391)	$ (21,250)	$ 8,438
CASH AND INVESTMENTS, JANUARY 1	6,005	6,005	15,551	15,551	23,774	23,774
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 5	$ 3,217	$ 6,421	$ 12,160	$ 2,524	$ 32,212

The accompanying Notes to the Financial Statements are an integral part of these statements.

AUDRAIN COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	FEDERAL FORFEITURE FUND		AMERICAN RESCUE PLAN ACT FUND		CAPITAL RESERVE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	15,925	2,465,695	2,465,695	-	-
Charges for services	-	-	-	-	-	-
Interest	75	14	50	20	500	936
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	2,400,000	2,503,114
Total Receipts	$ 75	$ 15,939	$ 2,465,745	$ 2,465,715	$ 2,400,500	$ 2,504,050
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	22,500	1,200	2,465,695	2,109,773	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 22,500	$ 1,200	$ 2,465,695	$ 2,109,773	$ -	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (22,425)	$ 14,739	$ 50	$ 355,942	$ 2,400,500	$ 2,504,050
CASH AND INVESTMENTS, JANUARY 1	22,671	22,671	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 246	$ 37,410	$ 50	$ 355,942	$ 2,400,500	$ 2,504,050

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit C

AUDRAIN COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

Fund/Account	Cash and Investments January 1 (Restated)	Receipts	Disbursements	Cash and Investments December 31
Treasurer Elections	$ 85	$ 23,845	$ 23,902	$ 28
Treasurer Unclaimed Fees	1,512	1,018	-	2,530
Treasurer Surplus Tax Sales	16,147	5,045	6,089	15,103
Treasurer Fines and Penalties	13,303	150,090	85,275	78,118
Treasurer Road Districts	266,847	1,297,088	1,259,641	304,294
Treasurer Library	-	996,636	996,636	-
Treasurer Nursing Home District	-	147,825	147,825	-
Treasurer Fire Districts	-	619,945	619,945	-
Treasurer Ambulance Districts	-	472,764	472,764	-
Treasurer Health Department	-	1,072,363	1,072,363	-
Treasurer Sheltered Workshop	-	943,379	943,379	-
Treasurer School Districts	-	19,917,912	19,917,912	-
Treasurer Treatment Court	64,616	28,369	26,519	66,466
Treasurer Jury Script	122	-	-	122
Treasurer CERF	9,789	318,733	318,057	10,465
Treasurer Cemeteries	157,040	50,724	34,514	173,250
Collector Accounts	24,679,536	28,319,394	29,842,290	23,156,640
Recorder Account	12,802	160,584	159,072	14,314
Sheriff Account	44,133	597,662	623,760	18,035
Public Administrator Accounts	236,089	279,216	296,895	218,410
Total	$ 25,502,021	$ 55,402,592	$ 56,846,838	$ 24,057,775

The accompanying Notes to the Financial Statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Audrain County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Audrain County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control. The County has a Developmental Disability Board which obtains separate audits, therefore, it has been excluded from the scope of our audit.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.

4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.

5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.

6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

8. Budgets are prepared and adopted on the cash basis of accounting.

9. Adoption of a formal budget is required by law.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds: Law Enforcement Training, Sheriff Civil Fee, Prosecuting Attorney Administrative, Sheriff Revolving, and Inmate Security.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2021, for purposes of taxation were:

Real Estate	$ 228,192,490
Personal Property	96,339,063
Railroad and Utilities	90,464,790
Total	$ 414,996,343

The County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

General Revenue	$0.2258
Special Road and Bridge	0.3054
Common Road District	0.3500

The Common Road District levy was applied to an assessed valuation of $130,029,316 and is recognized in the Special Road and Bridge Fund.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	$ 13,533,794	$ 13,818,349	$ 250,000
Cash and Cash Equivalents	$ 23,946,867	$ 19,246,150	$ 527,938
Investments	110,908	110,908	110,908
Total Fiduciary Funds	$ 24,057,775	$ 19,357,058	$ 638,846

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2021 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Audrain County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Audrain County do not contribute to the pension plan. The January 1st statutorily required contribution rates were 12% (General) and 9.3% (Police) of annual covered payroll for 2021. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2021, the County contributed $353,036 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his

or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2021, the County collected and remitted to CERF employee withholdings and fees collected of $318,057 for the year then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $5,843 for the year ended December 31, 2021.

D. Other Retirement Plan

Audrain County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2021 were $85,633.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with up to 48 hours of sick time each year, up to a maximum of 480 hours. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to four years of service; 15 days for employees with five to nine years of service; and 20 days for employees with ten or more years of service. Employees may accrue up to a maximum of 200 hours of vacation time, of which only 40 hours may be carried over each calendar year. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a 160-hour period during seven consecutive 24-hour periods. Upon termination, employees are compensated for any compensatory time credits.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. CAPITAL LEASES

In June 2017, the County entered into a Certificates of Participation (COPS) agreement for a jail expansion project in the amount of $5,470,000. The debt is paid in semi-annual payments over 17 years, with a fixed interest rate of 2.6% for the first seven years and then two five-year adjustments floored at 2.6% and capped at 4.5%. The schedule of future payments assumes a 4.5% interest rate after the first seven years.

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
COPS	$ 4,640,000	$ -	$290,000	$4,350,000	$118,755

The following schedule represents future payments under long-term debt obligations:

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 300,000	$ 111,150	$ 411,150
2023	305,000	103,320	408,320
2024	315,000	129,460	444,460
2025	320,000	150,750	470,750
2026	330,000	136,238	466,238
2027-2031	1,795,000	447,863	2,242,863
2032-2034	985,000	67,050	1,052,050
Totals	$ 4,350,000	$ 1,145,831	$ 5,495,831

8. OPERATING LEASES

At December 31, 2021, the County had the following operating leases:

A. The Prosecuting Attorney's office has a 60-month lease through October 2024 with a monthly payment of $241 for a copier.

B. The County Clerk's office has a 60-month lease through May 15, 2025 with a monthly payment of $193 for a postage machine.

Fiscal Year Ending December 31,	Amount
2022	$ 5,198
2023	5,198
2024	4,717
2025	963

9. RESTATEMENTS

The beginning balances of the Collector Accounts and Sheriff Account on the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis have been restated from the December 31, 2020 audited ending balances. The Collector Accounts have been increased by $3,095,656 and the Sheriff Account has been increased by $1,556.

10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 10, 2022, the date the financial statements were available to be issued.

COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission and
Officeholders of Audrain County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Audrain County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Audrain County, Missouri's basic financial statements and have issued our report thereon dated August 10, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Audrain County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Audrain County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Audrain County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Audrain County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 10, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Audrain County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Audrain County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Audrain County, Missouri's major federal programs for the year ended December 31, 2021. Audrain County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Audrain County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Audrain County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Audrain County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Audrain County, Missouri's federal programs.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Audrain County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Audrain County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Audrain County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Audrain County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Audrain County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 10, 2022

AUDRAIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
	U.S. DEPARTMENT OF JUSTICE		
	Passed through Missouri Department of Public Safety -		
16.588	Violence Against Women Formula Grants	2020-VAWA-036	$ 34,216
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2019-JAG-001	140,953
		2019-JAG-002	5,669
	Total 16.738		$ 146,622
	Passed through Missouri Sheriffs' Association -		
16.827	Justice Reinvestment Initiative	2019-BJA	28,750
	U. S. DEPARTMENT OF TREASURY		
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	2,109,773
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
	Passed through the Missouri Department of Social Services -		
93.563	Child Support Enforcement	2101MOCSES	36,016
	U. S. DEPARTMENT OF HOMELAND SECURITY		
	Passed through Missouri Department of Public Safety -		
97.042	Emergency Management Performance Grants	EMK-2020-EP	25,480
		EMK-2021-EP	17,007
	Total 97.042		$ 42,487
	Total Expenditures of Federal Awards		$ 2,397,864

See accompanying Notes to the Schedule of Expenditures of Federal Awards

AUDRAIN COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Audrain County, Missouri for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2021.

NOTE D – LOAN TO BENEFICIARY

The expenditures of Assistance Listing 21.027 Coronavirus State and Local Fiscal Recovery Funds for include a $1,815,660 loan to a local hospital. Under the Promissory Note issued September 20, 2021, the principal and accrued interest are due and payable on September 15, 2022 and interest accrues at a fixed rate of 2.5%. The hospital may prepay the note at any time without penalty.

AUDRAIN COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
- Material weakness(es) identified?	___ Yes __X__ No
- Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes __X__ None Reported
- Noncompliance material to financial statements noted?	___ Yes __X__ No

Federal Awards:

Internal Control Over Major Programs:	
- Material weakness(es) identified?	___ Yes __X__ No
- Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes __X__ None Reported
Type of Auditor's Report Issued on Compliance For Major Programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?	___ Yes __X__ No

Identification of Major Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	$750,000
Auditee Qualified as low-risk:	___ Yes __X__ No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

AUDRAIN COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Audrain County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

There were no findings noted in the prior audit report.

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

August 10, 2022

To the County Commission
Audrain County, Missouri

We have audited the regulatory basis financial statements of Audrain County, Missouri for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Audrain County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- The beginning balance of the Collector Accounts on the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis has been increased by $3,095,656 from the ending balance per the December 31, 2020 audit report.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 10, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Audrain County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

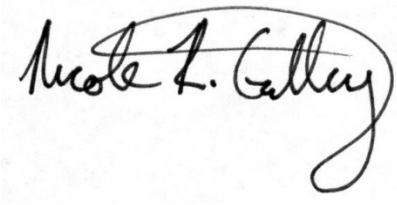
(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Andrew County, Missouri

The Office of the State Auditor contracted for an audit of Andrew County's financial statements for the 2 years ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

September 2022
Report No. 2022-080

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Andrew County

2021-001	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the SEFA and underlying accounting records.
Sheriff Commissary Internal Controls	The Sheriff's office implement additional controls over the commissary account such as additional reviews of deposits, bank statements, or bank reconciliations by the Sheriff or another designated employee.
Public Administrator Disbursements	Write checks in the name of the individual ward to reduce the risk of misappropriation of funds held in a fiduciary capacity. If checks must be written to "Cash" in particular circumstances, we recommend implementing additional procedures to document that the funds were received by the ward, such as having the ward sign a document indicating that they received the funds and maintain this document as support for the disbursement.

ANNUAL FINANCIAL REPORT

ANDREW COUNTY, MISSOURI

For the Years Ended
December 31, 2021 and 2020

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

ANDREW COUNTY, MISSOURI

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INTRODUCTORY SECTION

ANDREW COUNTY, MISSOURI
List of Elected Officials 2020-2021

County Commission

Presiding Commissioner – Bob Caldwell

Commissioner, Western District – Gary Baumann

Commissioner, Eastern District – Fritz Hegeman

Other Elected Officials

Assessor – Paul Garrison

Circuit Clerk – Christy Porter

Collector – Phil Rogers

County Clerk – Sarah Miller

Coroner – Doug Johnson

Prosecuting Attorney – Steven Stevenson

Public Administrator – Gary Chambers

Recorder – Chanler Williams

Sheriff – Grant Gillett

Treasurer – Cindy Esely

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Andrew County, Missouri

Opinion

We have audited the accompanying financial statements of Andrew County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Andrew County, Missouri, as of December 31, 2020 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Andrew County, Missouri, as of December 31, 2020 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Andrew County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Andrew County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Andrew County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Andrew County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 15, 2022, on our consideration of Andrew County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Andrew County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 15, 2022

Exhibit A

ANDREW COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue	$ 428,882	$ 2,922,575	$ 2,813,982	$ 537,475	$ 4,534,485	$ 4,130,790	$ 941,170
Special Road & Bridge	2,780,792	3,229,323	2,530,504	3,479,611	2,890,815	2,774,191	3,596,235
Assessment	316,136	311,113	269,395	357,854	338,437	332,286	364,005
Law Enforcement	81	2,481,219	2,140,315	340,985	1,824,062	2,227,120	(62,073)
Law Enforcement Training	2,685	2,914	1,233	4,366	2,738	959	6,145
Capital Improvement	114,142	156,300	88,088	182,354	164,141	74,827	271,668
Recorder's Record	53,988	11,584	14,102	51,470	13,088	3,252	61,306
Prosecuting Attorney Training	547	2,410	430	2,527	2,453	1,211	3,769
911	31,018	13,337	14,215	30,140	19,141	20,144	29,137
Local Emergency Planning Committee	13,021	72	3,805	9,288	57	557	8,788
Deputy Salary Supplement	(1,068)	29,110	27,641	401	27,161	22,653	4,909
Inmate Security	33,221	109,084	97,081	45,224	158,630	115,761	88,093
Andrew Co. Public Benefit Corporation	25,423	302,629	328,052	-	328,052	328,052	-
ACPBC Debt Reserve	214,384	32,806	-	247,190	32,806	-	279,996
ACPBC Replacement and Extension	49,214	15,637	18,522	46,329	7,543	16,222	37,650
Collector Tax Maintenance	30,804	28,198	12,215	46,787	29,188	13,895	62,080
Sheriff Civil	24,344	20,609	27,672	17,281	17,086	10,650	23,717
Sheriff Revolving	34,492	21,984	28,684	27,792	28,319	25,455	30,656
Johnson Grass	55,878	46,521	28,729	73,670	46,828	29,889	90,609
Senate Bill 40 Board	235,822	243,567	171,558	307,831	242,573	190,949	359,455
Election Services	8,680	3,934	8,786	3,828	14,334	201	17,961
Prosecuting Attorney Bad Check	25,000	2,952	5,085	22,867	2,916	5,170	20,613
COVID-19	-	2,201,139	2,158,438	42,701	313	43,014	-
COVID-19 Elections	-	26,966	17,577	9,389	-	9,389	-
American Rescue Plan Act	-	-	-	-	1,723,307	45,677	1,677,630
Rainy Day	-	-	-	-	86,750	-	86,750
Aggregate Cemetery	2,541,347	95,389	69,804	2,566,932	279,835	53,055	2,793,712
Chinnereth Estates NID	5,805	28	2,680	3,153	19	-	3,172
County Road 162-1623 NID	11,958	14,500	9,885	16,573	13,803	13,411	16,965
Eden Estates NID	25,467	11,200	5,400	31,267	12,029	9,783	33,513
Ford Farm	86,239	8,312	3,965	90,586	7,599	5,806	92,379
Gore Road NID	11,402	5,615	10,528	6,489	1,224	-	7,713
Orchard Estates NID	24,578	12,452	9,092	27,938	11,462	8,900	30,500
Senior Citizens Services Board	455	83,981	83,591	845	84,448	84,822	471
Hazardous Materials Emergency Preparedness	287	-	-	287	-	-	287
Total	$ 7,185,024	$ 12,447,460	$ 11,001,054	$ 8,631,430	$ 12,945,642	$ 10,598,091	$ 10,978,981

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	GENERAL REVENUE FUND Year Ended December 31,			
	2020		2021	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	$ 628,000	$ 600,181	$ 615,500	$ 580,489
Sales taxes	884,000	931,603	961,500	1,000,705
Intergovernmental	262,952	490,767	1,879,903	2,078,094
Charges for services	494,832	541,912	541,740	556,602
Interest	2,700	2,960	2,800	5,370
Other	199,500	47,523	25,445	5,596
Transfers in	540,686	307,629	473,112	307,629
Total Receipts	$ 3,012,670	$ 2,922,575	$ 4,500,000	$ 4,534,485
DISBURSEMENTS				
County Commission	$ 93,080	$ 90,655	$ 91,580	$ 91,199
County Clerk	134,950	124,993	143,110	120,190
Elections	90,250	90,571	33,050	43,590
Buildings and grounds	34,500	45,197	39,080	44,296
Employee fringe benefits	281,200	294,223	330,617	303,818
Treasurer	52,880	49,610	52,380	49,769
Collector	136,830	134,452	161,730	138,856
Recorder of Deeds	79,830	72,689	83,150	75,459
Circuit Clerk	59,000	16,001	62,000	17,599
Court administration	34,470	38,088	35,150	33,862
Public Administrator	28,970	29,066	31,160	30,653
Other County government	1,103,854	1,178,959	1,019,727	849,097
Health and welfare	-	-	-	-
Transfers out	1,092,402	649,478	2,330,516	2,332,402
Emergency fund	-	-	86,750	-
Total Disbursements	$ 3,222,216	$ 2,813,982	$ 4,500,000	$ 4,130,790
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (209,546)	$ 108,593	$ -	$ 403,695
CASH AND INVESTMENTS, JANUARY 1	428,882	428,882	537,475	537,475
CASH AND INVESTMENTS, DECEMBER 31	$ 219,336	$ 537,475	$ 537,475	$ 941,170

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ 1,387,631	$ 1,523,727	$ 1,523,727	$ 1,531,658	$ -	$ -	$ -	$ -
Sales taxes	443,255	465,483	389,285	487,910	-	-	-	-
Intergovernmental	1,297,072	1,201,384	1,293,750	838,645	309,062	305,406	331,314	314,085
Charges for services	-	-	-	-	3,437	3,461	3,500	22,144
Interest	34,089	21,694	20,583	21,940	3,000	2,246	2,130	2,208
Other	16,477	17,035	17,035	10,662	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 3,178,524	$ 3,229,323	$ 3,244,380	$ 2,890,815	$ 315,499	$ 311,113	$ 336,944	$ 338,437
DISBURSEMENTS								
Salaries	$ 538,154	$ 455,735	$ 504,562	$ 472,072	$ 144,851	$ 131,616	$ 154,900	$ 147,624
Employee fringe benefits	250,736	189,172	222,409	204,728	48,548	47,383	62,111	56,218
Materials and supplies	235,800	155,156	233,300	252,025	6,500	4,708	16,500	5,596
Services and other	179,700	118,897	183,300	129,714	98,100	74,276	104,540	87,207
Capital outlay	240,000	228,947	423,000	610,780	7,500	11,412	35,893	35,641
Construction	1,493,000	1,224,071	1,639,440	947,204	-	-	-	-
Transfers out	158,526	158,526	157,668	157,668	-	-	-	-
Total Disbursements	$ 3,095,916	$ 2,530,504	$ 3,363,679	$ 2,774,191	$ 305,499	$ 269,395	$ 373,944	$ 332,286
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 82,608	$ 698,819	$ (119,299)	$ 116,624	$ 10,000	$ 41,718	$ (37,000)	$ 6,151
CASH AND INVESTMENTS, JANUARY 1	2,780,792	2,780,792	3,479,611	3,479,611	316,136	316,136	357,854	357,854
CASH AND INVESTMENTS, DECEMBER 31	$ 2,863,400	$ 3,479,611	$ 3,360,312	$ 3,596,235	$ 326,136	$ 357,854	$ 320,854	$ 364,005

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	686,200	726,335	886,050	767,458	-	-	-	-
Intergovernmental	32,400	39,264	46,999	46,681	-	-	-	-
Charges for services	948,260	899,000	780,000	814,939	2,700	2,887	2,900	2,706
Interest	-	111	-	893	40	27	40	32
Other	22,800	5,269	6,900	9,406	-	-	-	-
Transfers in	724,000	811,240	300,000	184,685	-	-	-	-
Total Receipts	$ 2,413,660	$ 2,481,219	$ 2,019,949	$ 1,824,062	$ 2,740	$ 2,914	$ 2,940	$ 2,738
DISBURSEMENTS								
Salaries	$ 1,191,460	$ 1,101,801	$ 1,294,808	$ 1,159,110	$ -	$ -	$ -	$ -
Employee fringe benefits	450,234	378,644	483,913	381,597	-	-	-	-
Materials and supplies	332,800	281,173	324,800	309,053	-	-	-	-
Services and other	184,970	172,001	244,500	192,833	2,700	1,233	5,000	959
Capital outlay	164,100	158,595	146,500	114,548	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	90,000	48,101	-	69,979	-	-	-	-
Total Disbursements	$ 2,413,564	$ 2,140,315	$ 2,494,521	$ 2,227,120	$ 2,700	$ 1,233	$ 5,000	$ 959
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 96	$ 340,904	$ (474,572)	$ (403,058)	$ 40	$ 1,681	$ (2,060)	$ 1,779
CASH AND INVESTMENTS, JANUARY 1	81	81	340,985	340,985	2,685	2,685	4,366	4,366
CASH AND INVESTMENTS, DECEMBER 31	$ 177	$ 340,985	$ (133,587)	$ (62,073)	$ 2,725	$ 4,366	$ 2,306	$ 6,145

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	CAPITAL IMPROVEMENT FUND				RECORDER'S RECORD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	150,300	155,161	160,175	162,636	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,000	11,072	7,800	12,520
Interest	1,500	1,139	1,100	1,505	200	512	300	568
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 151,800	$ 156,300	$ 161,275	$ 164,141	$ 8,200	$ 11,584	$ 8,100	$ 13,088
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	6,500	152	6,000	-
Services and other	1,500	-	-	-	44,500	13,950	34,100	3,252
Capital outlay	22,000	2,086	30,000	4,422	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	128,759	86,002	71,019	70,405	-	-	-	-
Total Disbursements	$ 152,259	$ 88,088	$ 101,019	$ 74,827	$ 51,000	$ 14,102	$ 40,100	$ 3,252
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (459)	$ 68,212	$ 60,256	$ 89,314	$ (42,800)	$ (2,518)	$ (32,000)	$ 9,836
CASH AND INVESTMENTS, JANUARY 1	114,142	114,142	182,354	182,354	53,988	53,988	51,470	51,470
CASH AND INVESTMENTS, DECEMBER 31	$ 113,683	$ 182,354	$ 242,610	$ 271,668	$ 11,188	$ 51,470	$ 19,470	$ 61,306

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				911 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,000	11,417	15,000	18,954
Charges for services	1,000	2,397	2,500	2,433	2,000	1,723	2,500	-
Interest	10	13	15	20	500	197	500	187
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 1,010	$ 2,410	$ 2,515	$ 2,453	$ 12,500	$ 13,337	$ 18,000	$ 19,141
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ 10,000	$ 10,023	$ 15,000	$ 15,000
Employee fringe benefits	-	-	-	-	805	789	1,188	1,190
Materials and supplies	-	-	-	-	-	-	250	-
Services and other	1,000	430	2,500	1,211	5,500	3,403	4,000	3,954
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 1,000	$ 430	$ 2,500	$ 1,211	$ 16,305	$ 14,215	$ 20,438	$ 20,144
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 10	$ 1,980	$ 15	$ 1,242	$ (3,805)	$ (878)	$ (2,438)	$ (1,003)
CASH AND INVESTMENTS, JANUARY 1	547	547	2,527	2,527	31,018	31,018	30,140	30,140
CASH AND INVESTMENTS, DECEMBER 31	$ 557	$ 2,527	$ 2,542	$ 3,769	$ 27,213	$ 30,140	$ 27,702	$ 29,137

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMITTEE FUND				DEPUTY SALARY SUPPLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,000	-	3,000	-	73,200	29,110	53,000	27,161
Charges for services	-	-	-	-	-	-	-	-
Interest	100	72	100	57	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 3,100	$ 72	$ 3,100	$ 57	$ 73,200	$ 29,110	$ 53,000	$ 27,161
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ 60,000	$ 22,700	$ 42,000	$ 18,747
Employee fringe benefits	-	-	-	-	11,530	4,941	8,500	3,906
Materials and supplies	-	-	200	-	-	-	-	-
Services and other	2,500	-	800	557	-	-	-	-
Capital outlay	4,000	3,805	2,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 6,500	$ 3,805	$ 3,000	$ 557	$ 71,530	$ 27,641	$ 50,500	$ 22,653
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (3,400)	$ (3,733)	$ 100	$ (500)	$ 1,670	$ 1,469	$ 2,500	$ 4,508
CASH AND INVESTMENTS, JANUARY 1	13,021	13,021	9,288	9,288	(1,068)	(1,068)	401	401
CASH AND INVESTMENTS, DECEMBER 31	$ 9,621	$ 9,288	$ 9,388	$ 8,788	$ 602	$ 401	$ 2,901	$ 4,909

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				ANDREW CO. PUBLIC BENEFIT CORPORATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	84,100	101,356	149,500	158,236	-	-	-	-
Interest	500	242	500	394	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	7,486	-	-	328,052	302,629	328,052	328,052
Total Receipts	$ 84,600	$ 109,084	$ 150,000	$ 158,630	$ 328,052	$ 302,629	$ 328,052	$ 328,052
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	72,000	92,081	140,000	93,847	-	-	-	-
Services and other	10,000	5,000	10,000	1,914	328,052	319,958	328,052	328,052
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	20,000	-	8,094	-	-
Total Disbursements	$ 82,000	$ 97,081	$ 150,000	$ 115,761	$ 328,052	$ 328,052	$ 328,052	$ 328,052
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 2,600	$ 12,003	$ -	$ 42,869	$ -	$ (25,423)	$ -	$ -
CASH AND INVESTMENTS, JANUARY 1	33,221	33,221	45,224	45,224	25,423	25,423	-	-
CASH AND INVESTMENTS, DECEMBER 31	$ 35,821	$ 45,224	$ 45,224	$ 88,093	$ 25,423	$ -	$ -	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	ACPBC DEBT RESERVE FUND				ACPBC REPLACEMENT AND EXTENSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	32,806	32,806	32,806	32,806	15,000	15,637	7,543	7,543
Total Receipts	$ 32,806	$ 32,806	$ 32,806	$ 32,806	$ 15,000	$ 15,637	$ 7,543	$ 7,543
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	20,000	18,522	25,000	16,222
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 1,000	$ -	$ 1,000	$ -	$ 20,000	$ 18,522	$ 25,000	$ 16,222
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 31,806	$ 32,806	$ 31,806	$ 32,806	$ (5,000)	$ (2,885)	$ (17,457)	$ (8,679)
CASH AND INVESTMENTS, JANUARY 1	214,384	214,384	247,190	247,190	49,214	49,214	46,329	46,329
CASH AND INVESTMENTS, DECEMBER 31	$ 246,190	$ 247,190	$ 278,996	$ 279,996	$ 44,214	$ 46,329	$ 28,872	$ 37,650

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR TAX MAINTENANCE FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	32,500	27,737	80,000	26,782	22,000	13,934	23,000	16,850
Interest	1,500	461	500	2,406	500	255	200	235
Other	-	-	-	-	-	-	-	1
Transfers in	-	-	-	-	-	6,420	-	-
Total Receipts	$ 34,000	$ 28,198	$ 80,500	$ 29,188	$ 22,500	$ 20,609	$ 23,200	$ 17,086
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	60,500	12,215	120,000	13,895	-	-	-	-
Services and other	-	-	-	-	45,000	17,672	40,000	650
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	10,000	-	10,000
Total Disbursements	$ 60,500	$ 12,215	$ 120,000	$ 13,895	$ 45,000	$ 27,672	$ 40,000	$ 10,650
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (26,500)	$ 15,983	$ (39,500)	$ 15,293	$ (22,500)	$ (7,063)	$ (16,800)	$ 6,436
CASH AND INVESTMENTS, JANUARY 1	30,804	30,804	46,787	46,787	24,344	24,344	17,281	17,281
CASH AND INVESTMENTS, DECEMBER 31	$ 4,304	$ 46,787	$ 7,287	$ 62,080	$ 1,844	$ 17,281	$ 481	$ 23,717

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit B-10

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				JOHNSON GRASS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ 41,176	$ 45,807	$ 42,273	$ 45,943
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	12,000	21,810	20,000	28,130	-	-	-	-
Interest	500	174	200	189	1,000	714	700	829
Other	-	-	-	-	-	-	-	56
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 12,500	$ 21,984	$ 20,200	$ 28,319	$ 42,176	$ 46,521	$ 42,973	$ 46,828
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ 22,600	$ 18,093	$ 22,600	$ 18,562
Employee fringe benefits	-	-	-	-	3,300	1,798	3,300	1,779
Materials and supplies	-	-	-	-	4,100	2,171	5,200	2,908
Services and other	-	-	-	-	7,050	6,667	6,850	6,640
Capital outlay	46,000	28,684	40,000	25,455	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 46,000	$ 28,684	$ 40,000	$ 25,455	$ 37,050	$ 28,729	$ 37,950	$ 29,889
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (33,500)	$ (6,700)	$ (19,800)	$ 2,864	$ 5,126	$ 17,792	$ 5,023	$ 16,939
CASH AND INVESTMENTS, JANUARY 1	34,492	34,492	27,792	27,792	55,878	55,878	73,670	73,670
CASH AND INVESTMENTS, DECEMBER 31	$ 992	$ 27,792	$ 7,992	$ 30,656	$ 61,004	$ 73,670	$ 78,693	$ 90,609

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SENATE BILL 40 BOARD FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ 215,000	$ 238,714	$ 240,000	$ 240,032	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	3,920	5,000	4,858
Charges for services	1,000	188	1,200	-	-	-	-	-
Interest	255	255	200	436	150	14	150	87
Other	-	3,310	-	2,105	-	-	-	-
Transfers in	-	1,100	-	-	-	-	-	9,389
Total Receipts	$ 216,255	$ 243,567	$ 241,400	$ 242,573	$ 5,150	$ 3,934	$ 5,150	$ 14,334
DISBURSEMENTS								
Salaries	$ 95,991	$ 94,424	$ 110,991	$ 109,090	$ -	$ -	$ -	$ -
Employee fringe benefits	21,300	20,852	21,700	23,992	-	-	-	-
Materials and supplies	28,230	10,402	51,300	9,224	2,000	-	2,000	201
Services and other	65,400	45,880	90,200	48,643	11,500	8,786	6,800	-
Capital outlay	35,000	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 245,921	$ 171,558	$ 274,191	$ 190,949	$ 13,500	$ 8,786	$ 8,800	$ 201
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (29,666)	$ 72,009	$ (32,791)	$ 51,624	$ (8,350)	$ (4,852)	$ (3,650)	$ 14,133
CASH AND INVESTMENTS, JANUARY 1	235,822	235,822	307,831	307,831	8,680	8,680	3,828	3,828
CASH AND INVESTMENTS, DECEMBER 31	$ 206,156	$ 307,831	$ 275,040	$ 359,455	$ 330	$ 3,828	$ 178	$ 17,961

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				COVID-19 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,080,000	2,077,971	700,000	-
Charges for services	6,000	2,702	5,000	2,675	-	-	-	-
Interest	600	249	500	241	-	6,340	-	72
Other	-	1	-	-	-	116,828	-	241
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 6,600	$ 2,952	$ 5,500	$ 2,916	$ 2,080,000	$ 2,201,139	$ 700,000	$ 313
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ 4,474	$ 700,000	$ 1,395
Employee fringe benefits	-	-	-	-	-	342	-	107
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	25,000	85	25,000	170	2,080,000	1,633,876	-	39,327
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	5,000	-	5,000	-	519,746	-	2,185
Total Disbursements	$ 25,000	$ 5,085	$ 25,000	$ 5,170	$ 2,080,000	$ 2,158,438	$ 700,000	$ 43,014
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (18,400)	$ (2,133)	$ (19,500)	$ (2,254)	$ -	$ 42,701	$ -	$ (42,701)
CASH AND INVESTMENTS, JANUARY 1	25,000	25,000	22,867	22,867	-	-	42,701	42,701
CASH AND INVESTMENTS, DECEMBER 31	$ 6,600	$ 22,867	$ 3,367	$ 20,613	$ -	$ 42,701	$ 42,701	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	COVID-19 ELECTIONS FUND				AMERICAN RESCUE PLAN ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	26,966	26,966	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	3,133
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,730,000	1,720,174
Total Receipts	$ 26,966	$ 26,966	$ -	$ -	$ -	$ -	$ 1,730,000	$ 1,723,307
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,516
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	25,000	17,577	-	-	-	-	100,000	36,161
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	9,389	9,389	-	-	-	-
Total Disbursements	$ 25,000	$ 17,577	$ 9,389	$ 9,389	$ -	$ -	$ 100,000	$ 45,677
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 1,966	$ 9,389	$ (9,389)	$ (9,389)	$ -	$ -	$ 1,630,000	$ 1,677,630
CASH AND INVESTMENTS, JANUARY 1	-	-	9,389	9,389	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	$ 1,966	$ 9,389	$ -	$ -	$ -	$ -	$ 1,630,000	$ 1,677,630

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	RAINY DAY FUND				AGGREGATE CEMETERY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	132,620	88,969	39,570	271,510
Other	-	-	-	-	-	6,420	-	8,325
Transfers in	-	-	86,750	86,750	-	-	-	-
Total Receipts	$ -	$ -	$ 86,750	$ 86,750	$ 132,620	$ 95,389	$ 39,570	$ 279,835
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	77,900	69,804	82,050	53,055
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ -	$ -	$ -	$ -	$ 77,900	$ 69,804	$ 82,050	$ 53,055
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ -	$ -	$ 86,750	$ 86,750	$ 54,720	$ 25,585	$ (42,480)	$ 226,780
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	2,541,347	2,541,347	2,566,932	2,566,932
CASH AND INVESTMENTS, DECEMBER 31	$ -	$ -	$ 86,750	$ 86,750	$ 2,596,067	$ 2,566,932	$ 2,524,452	$ 2,793,712

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	CHINNERETH ESTATES NID FUND				COUNTY ROAD 162-1623 NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ 10,000	$ 10,901	$ 10,120	$ 10,354
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	77	28	50	19	-	-	-	-
Other	-	-	-	-	3,000	3,599	3,300	3,449
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 77	$ 28	$ 50	$ 19	$ 13,000	$ 14,500	$ 13,420	$ 13,803
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	9,885	9,885	9,925	9,923
Capital outlay	5,802	2,680	3,200	-	3,500	-	8,000	3,488
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 5,802	$ 2,680	$ 3,200	$ -	$ 13,385	$ 9,885	$ 17,925	$ 13,411
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (5,725)	$ (2,652)	$ (3,150)	$ 19	$ (385)	$ 4,615	$ (4,505)	$ 392
CASH AND INVESTMENTS, JANUARY 1	5,805	5,805	3,153	3,153	11,958	11,958	16,573	16,573
CASH AND INVESTMENTS, DECEMBER 31	$ 80	$ 3,153	$ 3	$ 3,172	$ 11,573	$ 16,573	$ 12,068	$ 16,965

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	EDEN ESTATES NID FUND				FORD FARM FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ 8,700	$ 8,627	$ 8,600	$ 9,305	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	50	1,771	10	8
Other	2,400	2,573	2,400	2,724	16,500	6,541	6,500	7,591
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 11,100	$ 11,200	$ 11,000	$ 12,029	$ 16,550	$ 8,312	$ 6,510	$ 7,599
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	5,000	2,316	5,000	1,339
Services and other	12,060	5,400	13,512	5,500	7,000	1,649	7,000	4,467
Capital outlay	-	-	-	4,283	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 12,060	$ 5,400	$ 13,512	$ 9,783	$ 12,000	$ 3,965	$ 12,000	$ 5,806
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (960)	$ 5,800	$ (2,512)	$ 2,246	$ 4,550	$ 4,347	$ (5,490)	$ 1,793
CASH AND INVESTMENTS, JANUARY 1	25,467	25,467	31,267	31,267	86,239	86,239	90,586	90,586
CASH AND INVESTMENTS, DECEMBER 31	$ 24,507	$ 31,267	$ 28,755	$ 33,513	$ 90,789	$ 90,586	$ 85,096	$ 92,379

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	GORE ROAD NID FUND				ORCHARD ESTATES NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ 5,570	$ -	$ 1,179	$ 9,500	$ 9,602	$ 10,000	$ 8,771
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	75	45	-	45	300	148	300	135
Other	-	-	-	-	2,500	2,702	2,500	2,556
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 75	$ 5,615	$ -	$ 1,224	$ 12,300	$ 12,452	$ 12,800	$ 11,462
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,525	10,528	6,489	-	12,600	9,092	8,900	8,900
Capital outlay	-	-	-	-	-	-	10,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 10,525	$ 10,528	$ 6,489	$ -	$ 12,600	$ 9,092	$ 18,900	$ 8,900
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (10,450)	$ (4,913)	$ (6,489)	$ 1,224	$ (300)	$ 3,360	$ (6,100)	$ 2,562
CASH AND INVESTMENTS, JANUARY 1	11,402	11,402	6,489	6,489	24,578	24,578	27,938	27,938
CASH AND INVESTMENTS, DECEMBER 31	$ 952	$ 6,489	$ -	$ 7,713	$ 24,278	$ 27,938	$ 21,838	$ 30,500

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR CITIZENS SERVICES BOARD FUND				HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ 82,000	$ 83,981	$ 92,000	$ 84,444	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	4	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 82,000	$ 83,981	$ 92,000	$ 84,448	$ -	$ -	$ -	$ -
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	76,770	78,552	86,525	79,707	-	-	-	-
Capital outlay	4,920	5,039	5,475	5,115	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 81,690	$ 83,591	$ 92,000	$ 84,822	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 310	$ 390	$ -	$ (374)	$ -	$ -	$ -	$ -
CASH AND INVESTMENTS, JANUARY 1	455	455	845	845	287	287	287	287
CASH AND INVESTMENTS, DECEMBER 31	$ 765	$ 845	$ 845	$ 471	$ 287	$ 287	$ 287	$ 287

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit C

ANDREW COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund/Account	Cash and Cash Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021
Treasurer Ambulance Districts	$ -	$ 566,101	$ 566,079	$ 22	$ 558,911	$ 558,933	$ -
Treasurer Cities, Towns, Villages	-	692,657	692,523	134	664,741	664,875	-
Treasurer CERF	5,441	253,540	252,025	6,956	275,166	275,500	6,622
Treasurer River Bluff Library	-	955,005	954,964	41	965,645	965,686	-
Treasurer Home Health	-	265,928	265,917	11	267,649	267,660	-
Treasurer Nursing Home	-	87,657	87,653	4	88,269	88,273	-
Treasurer Fire Districts	-	1,166,539	1,166,539	-	1,185,673	1,185,673	-
Treasurer Levee Districts	-	19,029	19,029	-	17,346	17,346	-
Treasurer Unclaimed Fees	685	346	-	1,031	18	5	1,044
Treasurer Fines/Tax Surplus	80,014	121,692	118,694	83,012	128,101	187,642	23,471
Treasurer Schools	-	12,201,871	12,201,394	477	12,477,395	12,477,872	-
Treasurer School Revolving Fund	6	8,682	5,706	2,982	17,353	20,335	-
Treasurer MOPS	45	225	265	5	235	410	(170)
Treasurer Andrew County Museum Tax	(100)	248,257	248,034	123	238,978	239,101	-
Treasurer Senate Bill 40	-	238,714	238,704	10	240,229	240,239	-
Treasurer Senior Services	-	83,981	83,977	4	84,514	84,518	-
Treasurer YWCA Adult Abuse Shelter	-	5,057	5,057	-	5,164	5,164	-
Treasurer Department of Revenue	-	94,101	94,101	-	94,622	94,622	-
Collector	5,553,465	18,578,783	19,779,135	4,353,113	20,051,698	20,093,015	4,311,796
Prosecuting Attorney	38	26,025	26,056	7	55,784	55,777	14
Public Administrator	123,693	671,739	623,971	171,461	524,624	531,253	164,832
Recorder	9	151,227	151,226	10	161,757	161,759	8
Sheriff	16,634	421,558	419,388	18,804	648,243	638,570	28,477
Total	$ 5,779,930	$ 36,858,714	$ 38,000,437	$ 4,638,207	$ 38,752,115	$ 38,854,228	$ 4,536,094

The accompanying Notes to the Financial Statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Andrew County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Andrew County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.

4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. The financial statements of the Law Enforcement Fund reflect a negative budgeted ending balance for 2021, however, this was due to an audit adjustment effecting the ending fund balance for 2020. The County's 2021 budget did not reflect a negative ending balance for this Fund.

5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.

6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

8. Budgets are prepared and adopted on the cash basis of accounting.

9. Adoption of a formal budget is required by law. The County Commission did not approve formal budgets in 2020 or 2021 for the Hazardous Materials Emergency Preparedness

Fund. There was no activity in the Fund during the years ended December 31, 2020 and 2021.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Inmate Security, COVID-19, Gore Road NID, and Senior Citizens Services Board Funds in 2020.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2021 and 2020, for purposes of taxation were:

	2021	2020
Real Estate	$ 197,076,814	$ 190,962,251
Personal Property	75,093,356	64,452,210
Railroad and Utilities	37,481,800	36,916,508
Total	$ 309,651,970	$ 292,330,969

For calendar years 2021 and 2020, the County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

	2021	2020
General Revenue	$ 0.1841	$ 0.1818
Special Road & Bridge	0.4917	0.4917
Johnson Grass	0.0147	0.0147
Senate Bill 40 Board	0.0776	0.0776
Senior Citizens Services Board	0.0273	0.0273

In addition to the levies above, the County imposes special assessment taxes on residents of Neighborhood Improvement Districts (NIDs) located within the County. These taxes have been recorded as property tax revenues in the financial statements.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time

certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

The Aggregate Cemetery Fund holds cash deposits and investments allowed by the Cemetery Trust Agreement. The terms of the trust agreement authorize investments in United States Government securities and stocks currently traded on the New York Stock Exchange. A court opinion docketed in 2001 authorized the County Commission to buy, sell or trade stocks and bonds as long as the shares of original stock making up the corpus of the trust were maintained. The Aggregate Cemetery Fund stated at cost was $2,566,932, and the balance at market was $3,481,483 as of December 31, 2020. The Aggregate Cemetery Fund stated at cost was $2,793,712, and the balance at market was $3,822,916, as of December 31, 2021.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	$ 8,199,311	$ 5,642,195	$ 673,330
Investments	2,779,670	2,779,670	72,302
Total Governmental Funds	$ 10,978,981	$ 8,421,865	$ 745,632
Cash and Cash Equivalents - Fiduciary Funds	$ 4,536,094	$ 4,292,459	$ 486,356

At December 31, 2020, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	$ 6,091,588	$ 3,756,499	$ 618,160
Investments	2,539,842	2,539,842	71,764
Total Governmental Funds	$ 8,631,430	$ 6,296,341	$ 689,924
Cash and Cash Equivalents - Fiduciary Funds	$ 4,638,207	$ 4,169,128	$ 454,997

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2021 and 2020 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for the Aggregate Cemetery funds invested in non-FDIC eligible trust accounts.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Andrew County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Andrew County do not contribute to the pension plan. The January 1st statutorily required contribution rates were 14.5% and 14.5% (General), and 10.8% and 10.9% (Police) of annual covered payroll for 2021 and 2020 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2021 and 2020, the County contributed $310,921 and $301,713 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2021 and 2020, the County collected and remitted to CERF employee withholdings and fees collected of $368,355 and $338,102, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $3,671 and $3,360, respectively, for the years ended December 31, 2021 and 2020.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with up to 60 days of sick time, to accrue at one day per complete calendar month of employment. Upon termination, employees will not be compensated for any unused sick time. Vacation time will accrue at a rate between one-half day to one and one-half days per month depending on length of employment. No more than two weeks of vacation time may be carried over into the next calendar year except employees with 10 or more years of service can carryover 3 weeks. Compensatory time will accrue at a rate of one and one-half times overtime hours worked based on federal wage and hour regulations, up to a maximum of 80 hours. Upon termination, employees will be paid for any unused vacation and compensatory time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2021:

A. The Andrew County Public Benefit Corporation is obligated to USDA Rural Development Agency for $5,255,887 under two notes. The two notes were issued in 2012 for $5,200,000 and $700,000, bearing interest at 4% and 4.25%, and are scheduled to be repaid in 40 annual payments of $302,629 ending September 2051. The building of the judicial center is pledged as collateral for the two notes. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 87,032	$ 215,597	$ 302,629
2023	90,602	212,027	302,629
2024	94,318	208,311	302,629
2025	98,187	204,442	302,629
2026	102,215	200,414	302,629
2027-2031	577,515	935,630	1,513,145
2032-2036	706,088	807,057	1,513,145
2037-2041	863,284	649,861	1,513,145
2042-2046	1,055,479	457,666	1,513,145
2047-2051	1,290,463	222,682	1,513,145
2052	290,704	11,925	302,629
Totals	$ 5,255,887	$ 4,125,612	$ 9,381,499

B. In 2017, the County Commission approved plans and awarded contracts for a jail expansion project, to be financed under a $553,500 loan to the Andrew County Public Benefit Corporation by the USDA Rural Development Agency. The note bears interest at 3.375% and is scheduled to be repaid in 40 annual payments of $25,423, ending January 2058. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 7,442	$ 17,981	$ 25,423
2023	7,693	17,730	25,423
2024	7,953	17,470	25,423
2025	8,221	17,202	25,423
2026	8,499	16,924	25,423
2027-2031	46,997	80,118	127,115
2032-2036	55,485	71,630	127,115
2037-2041	65,505	61,610	127,115
2042-2046	77,335	49,780	127,115
2047-2051	91,301	35,814	127,115
2052-2056	107,789	19,326	127,115
2057-2058	48,382	2,464	50,846
Totals	$ 532,602	$ 408,049	$ 940,651

C. The final payment for the Gore Road Neighborhood Improvement District Bond, issued in September 2011 for $121,000, was made on February 19, 2020.

D. $70,000 outstanding for the Orchard Estates Neighborhood Improvement District Bond, issued in March 2013 for $110,000. The bond is scheduled to be paid in 20 annual payments with interest at 4%. The final payment is scheduled for 2033. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

Payment Date	Principal	Interest	Total
4/1/2022	$ 5,000	$ 1,400	$ 6,400
10/1/2022	-	1,300	1,300
4/1/2023	5,000	1,300	6,300
10/1/2023	-	1,200	1,200
4/1/2024	5,000	1,200	6,200
10/1/2024	-	1,100	1,100
4/1/2025	5,000	1,100	6,100
10/1/2025	-	1,000	1,000
4/1/2026	5,000	1,000	6,000
10/1/2026	-	900	900
2027-2031	25,000	6,500	31,500
2032-2033	20,000	800	20,800
Totals	$ 70,000	$ 18,800	$ 88,800

E. $104,000 outstanding for the Eden Estates Neighborhood Improvement District Bond, issued in September 2016 for $132,200. The bond is scheduled to be paid in 20 annual payments with interest at 2.75%. The final payment is scheduled for 2036. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

Payment Date	Principal	Interest	Total
3/1/2022	$ 5,700	$ 2,860	$ 8,560
3/1/2023	5,800	2,703	8,503
3/1/2024	6,000	2,544	8,544
3/1/2025	6,200	2,379	8,579
3/1/2026	6,300	2,208	8,508
2027-2031	34,500	8,333	42,833
2032-2036	39,500	3,313	42,813
Totals	$ 104,000	$ 24,340	$ 128,340

F. $132,900 outstanding for the County Road 162/1623 Neighborhood Improvement District Bond, issued in June 2018 for $152,000. The bond is scheduled to be paid in 20 annual payments with interest at 2.75%. The final payment is scheduled for 2038. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

Payment Date	Principal	Interest	Total
3/1/2022	$ 6,200	$ 1,827	$ 8,027
9/1/2022	-	1,742	1,742
3/1/2023	6,400	1,742	8,142
9/1/2023	-	1,654	1,654
3/1/2024	6,600	1,654	8,254
9/1/2024	-	1,563	1,563
3/1/2025	6,800	1,563	8,363
9/1/2025	-	1,470	1,470
3/1/2026	7,000	1,470	8,470
9/1/2026	-	1,374	1,374
2027-2031	37,600	11,212	48,812
2032-2036	43,200	5,660	48,860
2037-2038	19,100	529	19,629
Totals	$ 132,900	$ 33,460	$ 166,360

G. In December 2015, the County entered into a $45,980, three-year capital lease for two 2014 Dodge Chargers for the Sheriff's Department. The final payment was made on February 27, 2020.

H. On August 2, 2017, the County entered into a $112,519, four-year capital lease to purchase three 2016 Dodge Chargers and a 2016 Ford Explorer for the Sheriff's Department. The final payment was made on June 28, 2021.

I. On April 23, 2021, the County entered into a $117,699, four-year capital lease with Clayton Holdings, LLC, to purchase three 2021 Ford F150 trucks. The contract is to be paid with four annual payments of $30,971, including interest of 2.08%, beginning April 23, 2022.

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 28,523	$ 2,448	$ 30,971
2023	29,115	1,856	30,971
2024	29,721	1,250	30,971
2025	30,340	631	30,971
Totals	$ 117,699	$ 6,185	$ 123,884

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
2012 USDA Notes	$ 5,419,798	$ -	$ (80,308)	$ 5,339,490	$ 222,321
2017 USDA Notes	546,764	-	(6,964)	539,800	18,459
Gore Road NID	10,000	-	(10,000)	-	263
Orchard Estates NID	80,000	-	(5,000)	75,000	3,100
Eden Estates NID	114,900	-	(5,400)	109,500	3,160
County Road 162-1623 NID	144,900	-	(5,900)	139,000	3,904
2014 Dodge Chargers	20,611	-	(20,611)	-	548
2016 Dodge Chargers	58,020	-	(28,556)	29,464	1,845

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
2012 USDA Notes	$ 5,339,490	$ -	$ (83,603)	$ 5,255,887	$ 219,026
2017 USDA Notes	539,800	-	(7,198)	532,602	18,225
Orchard Estates NID	75,000	-	(5,000)	70,000	2,900
Eden Estates NID	109,500	-	(5,500)	104,000	3,011
County Road 162-1623 NID	139,000	-	(6,100)	132,900	3,739
2016 Dodge Chargers	29,464	-	(29,464)	-	937
2021 Ford F150 Trucks	-	117,699	-	117,699	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 15, 2022, the date the financial statements were available to be issued.

COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission and
Officeholders of Andrew County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Andrew County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Andrew County, Missouri's basic financial statements and have issued our report thereon dated August 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Andrew County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Andrew County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Andrew County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Andrew County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Andrew County, Missouri's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Andrew County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Andrew County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 15, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Andrew County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Andrew County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Andrew County, Missouri's major federal programs for the years ended December 31, 2020 and 2021. Andrew County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Andrew County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Andrew County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Andrew County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Andrew County, Missouri's federal programs.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Andrew County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Andrew County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Andrew County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Andrew County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Andrew County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Andrew County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Andrew County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 15, 2022

ANDREW COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures Year Ended December 31, 2020	2021
	U. S. DEPARTMENT OF AGRICULTURE			
	Direct Program -			
10.069	Conservation Reserve Program	n/a	$ 6,500	$ 6,500
	Direct Program -			
10.923	Emergency Watershed Protection Program	n/a	250,937	14,808
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B002(45)	408,862	19,129
	U. S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253	2,041,637	43,014
	Direct Program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	-	45,677
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - 2020 HAVA Election Security Grants	n/a	26,966	-
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through Missouri Department of Social Services -			
93.569	Child Support Enforcement	2001MOCSES	95,743	99,094
	U. S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DR-4451	55,479	-
		DR-4490	-	120,365
	Total Expenditures of Federal Awards		$ 2,886,124	$ 348,587

See accompanying Notes to the Schedule of Expenditures of Federal Awards

ANDREW COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Andrew County, Missouri for the years ended December 31, 2021 and 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2021 and 2020.

ANDREW COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ___ Yes __X__ No

- Significant deficiencies identified that are not considered to be material weaknesses? __X__ Yes ____ None Reported

- Noncompliance material to financial statements noted? ___ Yes __X__ No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? ___ Yes __X__ No

- Significant deficiencies identified that are not considered to be material weaknesses? __X__ Yes ____ None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? ___ Yes __X__ No

Identification of Major Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.019	COVID-19 – Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: $750,000

Auditee Qualified as low-risk: ___ Yes __X__ No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

See Finding 2021-001 below.

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021-001: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Agriculture, U.S. Department of the Treasury, Election Assistance Commission, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri State Treasurer's Office, Missouri Secretary of State, Missouri Department of Social Services, Missouri Department of Public Safety

Federal Assistance Listing Number: 10.923, 21.019, 21.027, 90.404, 93.569, 97.036

Program Title: Emergency Watershed Protection Program, Coronavirus Relief Fund, Coronavirus State and Local Fiscal Recovery Funds, 2020 HAVA Election Security Grants, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Pass-through Entity Identifying Number: 253, 2001MOCSES, DR-4451

Award Year: 2020 and 2021

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a Schedule of Expenditures of Federal Awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The SEFA reported by the County in the 2022 and 2021 annual budget documents contained errors in amounts of federal expenditures reported. Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original SEFA	Supported	Difference
Treasury	21.019	Coronavirus Relief Fund	$ -	$ 43,014	$ (43,014)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	1,720,174	45,677	1,674,497
HHS	93.569	Child Support Enforcement	36,074	99,094	(63,020)

Discrepancies in amounts reported on the 2020 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original SEFA	Supported	Difference
USDA	10.923	Emergency Watershed Protection Program	$ 138,812	$ 250,937	$ (112,125)
Treasury	21.019	Coronavirus Relief Fund	2,077,971	2,041,637	36,334
EAC	90.404	2020 HAVA Election Security Grants	27,125	26,966	159
HHS	93.569	Child Support Enforcement	100,507	95,743	4,764
DHS	97.036	Disaster Grants - Public Assistance	3,465	55,479	(52,014)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2021 and 2020.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records.

County's Response: I recognize my mistake of this finding and will report the correct information of expenditure amounts on the SEFA schedule in the future.

I have always reported the federal dollar amount that we receive during the prior budget year and now know this needs to be the amount of the County's expenditures of the federal dollars for the prior year.

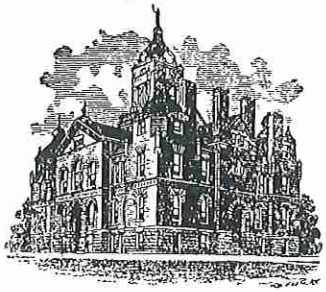
Auditor's Evaluation: The response is appropriate to correct the concern.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
- **Corrective Action Plan**

Andrew County Clerk Sarah E. Miller

Office Staff
Chief Deputy Clerk – Paula Richter
Voter Registration Deputy –
Cali Jo Davison



Commissioners
Presiding – Bob Caldwell
East District – Fritz Hegeman
West District – Gary Baumann

Post Office Box 206
Savannah, MO 64485-0206
Ph 816-324-3624 -Fax 816-324-6154

ANDREW COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Andrew County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2017 and 2016.

2017-001: Actual expenditures exceeded budgeted expenditures for one fund in 2017 and one fund in 2016. In addition, we noted discrepancies between fund balances reported on the County budget documents and the County's published financial statements for four funds in 2016 and six funds in 2017. There were also instances where the beginning fund balances on the budget documents did not agree to the ending cash balances from the previous year's budget. The 2018 budget misstated the beginning available cash balance of the Ford Farm Fund by $80,320, the amount of a certificate of deposit held by the County for the benefit of Ford Farm.

Status: Considered resolved. Our audit noted instances of actual expenditures exceeding budgeted expenditures for four funds in 2020, however, this was not considered to be an instance of material noncompliance.

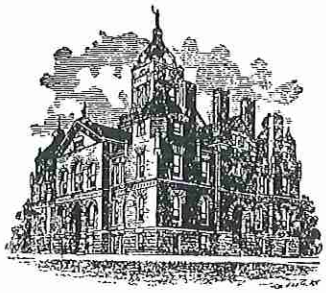
Signature: Sarah E. Miller

Title: Andrew County Clerk

8/17/2022

Andrew County Clerk Sarah E. Miller

Office Staff
Chief Deputy Clerk – Paula Richter
Voter Registration Deputy –
Cali Jo Davison



Commissioners
Presiding – Bob Caldwell
East District – Fritz Hegeman
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ANDREW COUNTY, MISSOURI
CORRECTIVE ACTION PLAN

Finding Reference Number: 2021-001

Federal Agency: U.S. Department of Agriculture, U.S. Department of the Treasury, Election Assistance Commission, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Program Name: Emergency Watershed Protection Program, Coronavirus Relief Fund, Coronavirus State and Local Fiscal Recovery Funds, 2020 HAVA Election Security Grants, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 10.923, 21.019, 21.027, 90.404, 93.569, 97.036

Responsible Official: Sarah Miller, County Clerk

Views of Responsible Individuals:

I recognize my mistake of this finding and will report the correct information of expenditure amounts on the SEFA schedule in the future.
I have always reported the federal dollar amount that we ***receive*** during the prior budget year and now know this needs to be the amount of the County's ***expenditures*** of the federal dollars for the prior year.

Signature: Sarah E. Miller
Title: Andrew County Clerk

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

August 15, 2022

To the County Commission
Andrew County, Missouri

We have audited the regulatory basis financial statements of Andrew County, Missouri for the years ended December 31, 2021 and 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Andrew County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 and 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 15, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2020 and 2021, we considered Andrew County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 15, 2022. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Sheriff Commissary Internal Controls

A proper system of internal controls requires segregation of duties to ensure adequate oversight and accountability for employees with accounting duties. During our audit, we noted that one individual has incompatible duties with respect to the commissary account. Cash payments are made at one of two kiosks

within the jail. One employee withdraws the cash from the kiosks and deposits the funds in the bank on a weekly basis. The deposit slips are attached to the kiosk system reports, however, the deposit slips and reports are not reviewed by the Sheriff or another designated employee. Additionally, the same employee that handles the cash and makes the deposit also prepares the bank reconciliation for the commissary account. We recommend that the Sheriff's office implement additional controls over the commissary account such as additional reviews of deposits, bank statements, or bank reconciliations by the Sheriff or another designated employee.

Public Administrator Disbursements

During our audit, we noted that 5 of the 40 disbursements selected for testing were made out to "Cash". These checks were to provide money to the wards for personal spending. However, there were no procedures in place to ensure that the funds were received by the ward as intended. We recommend that the Public Administrator write checks in the name of the individual ward to reduce the risk of misappropriation of funds held in a fiduciary capacity. If checks must be written to "Cash" in particular circumstances, we recommend implementing additional procedures to document that the funds were received by the ward, such as having the ward sign a document indicating that they received the funds and maintaining this document as support for the disbursement.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Andrew County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

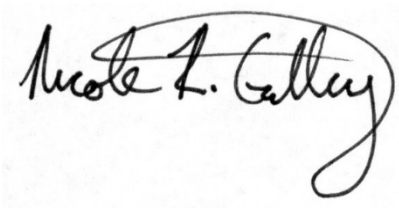
(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Adair County, Missouri

The Office of the State Auditor contracted for an audit of Adair County's financial statements for the 2 years ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

September 2022
Report No. 2022-079

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Adair County

Treasurer Stale Checks	The Treasurer resolve the stale dated checks, turn over any funds required to go to unclaimed property, and remove the items from the list of outstanding checks on the bank reconciliation.

ANNUAL FINANCIAL REPORT

ADAIR COUNTY, MISSOURI

For the Years Ended
December 31, 2021 and 2020

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

ADAIR COUNTY, MISSOURI

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INTRODUCTORY SECTION

ADAIR COUNTY, MISSOURI
List of Elected Officials 2020-2021

County Commission

Presiding Commissioner – Mark Shahan

Commissioner, First District – William J. King

Commissioner, Second District – Mark Thompson

Other Elected Officials

Assessor – Kent Bryant

Circuit Clerk – Linda Decker

Collector – Sonja Harden

County Clerk – Sandra Collop

Coroner – Brian C. Noe

Prosecuting Attorney – Matt Wilson

Public Administrator – Rhonda Noe

Recorder – Pat Shoush

Sheriff – Eldon Grissom

Treasurer – Lori J. Smith

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Adair County, Missouri

Opinion

We have audited the accompanying financial statements of Adair County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Adair County, Missouri, as of December 31, 2020 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Adair County, Missouri, as of December 31, 2020 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Adair County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Adair County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Adair County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Adair County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 2, 2022, on our consideration of Adair County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Adair County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 2, 2022

Exhibit A

ADAIR COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund	Cash and Cash Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021
General Revenue	$ 707,487	$ 2,979,529	$ 2,968,504	$ 718,512	$ 3,488,716	$ 2,996,609	$ 1,210,619
Special Road and Bridge	2,576,129	2,905,684	3,354,807	2,127,006	3,233,002	3,826,721	1,533,287
Assessment	223,842	468,961	366,284	326,519	516,248	430,522	412,245
Financial Emergency	341,108	5,533	-	346,641	5,517	-	352,158
Law Enforcement Services	904,935	968,290	1,034,991	838,234	1,066,183	1,035,998	868,419
E-911 Emergency	101,047	1,639	-	102,686	1,634	-	104,320
E-911 Reserve	14,602	246,671	255,145	6,128	175,320	181,445	3
Countryside	118,365	1,920	-	120,285	1,838	10,000	112,123
Domestic Violence	54,202	3,631	-	57,833	3,653	57,833	3,653
Election Administration	32,911	2,972	698	35,185	6,858	686	41,357
HAVA	-	22,407	22,407	-	-	-	-
Recorder User	36,034	8,227	990	43,271	10,492	21,593	32,170
Recorder Technical	44,607	5,169	4,000	45,776	5,798	4,000	47,574
Collector Tax	159,104	28,449	16,773	170,780	31,731	21,944	180,567
Law Enforcement General	152,792	2,293,570	2,086,264	360,098	2,470,749	2,217,460	613,387
Law Enforcement Training	7,942	2,891	1,911	8,922	3,434	3,198	9,158
Sheriff Civil	56,871	14,310	2,775	68,406	15,989	288	84,107
Sheriff Revolving	10,774	10,636	10,564	10,846	15,523	11,227	15,142
Inmate Detainee Security	35,974	4,613	-	40,587	6,121	357	46,351
Prosecuting Attorney Training	9,894	2,335	361	11,868	3,287	860	14,295
Prosecuting Attorney Delinquent	10,455	893	-	11,348	268	-	11,616
Prosecuting Attorney Admin	28,710	69,580	80,515	17,775	146,488	146,960	17,303
Law Enforcement Restitution	149,618	25,750	16,056	159,312	32,176	-	191,488
Multi-Co. Child Support Enforcement	851	120,225	107,412	13,664	106,491	106,320	13,835
Juvenile Justice	500	57,824	57,710	614	55,440	51,387	4,667
Juvenile Grant Operations	6,806	245,104	251,907	3	263,173	263,176	-
COVID-19 Relief	-	2,996,122	2,040,564	955,558	4,218	959,776	-
ARPA	-	-	-	-	2,478,112	80,000	2,398,112
Megatronics Grant	-	-	-	-	227,137	227,137	-
Capital Improvement Tax	-	-	-	-	82,233	-	82,233
Capital Improvement Project	-	-	-	-	1,385,383	1,385,383	-
Total	$ 5,785,560	$ 13,492,935	$ 12,680,638	$ 6,597,857	$ 15,843,212	$ 14,040,880	$ 8,400,189

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	GENERAL REVENUE FUND Year Ended December 31,			
	2020		2021	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	$ 347,173	$ 346,090	$ 293,733	$ 352,652
Sales taxes	1,900,000	1,908,144	1,900,000	2,098,006
Intergovernmental	128,290	122,179	109,999	107,116
Charges for services	485,424	516,071	484,770	567,088
Interest	4,500	16,157	10,000	17,634
Other	70,500	70,888	153,104	113,097
Transfers in	10,000	-	230,000	233,123
Total Receipts	$ 2,945,887	$ 2,979,529	$ 3,181,606	$ 3,488,716
DISBURSEMENTS				
County Commission	$ 120,752	$ 123,803	$ 152,009	$ 137,872
County Clerk	196,675	187,393	212,784	193,363
Elections	165,850	191,525	70,350	50,650
Buildings and grounds	243,887	184,978	403,440	246,469
Employee fringe benefits	576,258	513,831	662,989	633,973
Treasurer	117,241	107,905	114,266	110,338
Collector	172,585	156,386	169,638	156,602
Recorder of Deeds	179,052	142,282	179,517	158,283
Circuit Clerk	43,000	20,238	43,000	23,877
Court administration	292,520	260,759	196,082	146,321
Public Administrator	188,021	171,063	187,691	174,649
Prosecuting Attorney	376,893	378,921	387,468	387,800
Coroner	19,421	19,374	20,471	20,471
Other County government	454,208	343,783	478,073	388,561
Health and welfare	93,080	66,263	102,299	59,830
Transfers out	95,000	100,000	85,000	85,000
Emergency fund	88,231	-	91,397	22,550
Total Disbursements	$ 3,422,674	$ 2,968,504	$ 3,556,474	$ 2,996,609
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (476,787)	$ 11,025	$ (374,868)	$ 492,107
CASH AND CASH EQUIVALENTS, JANUARY 1	707,487	707,487	718,512	718,512
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 230,700	$ 718,512	$ 343,644	$ 1,210,619

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ 898,262	$ 929,327	$ 943,000	$ 1,007,210	$ -	$ -	$ -	$ -
Sales taxes	450,000	402,326	400,000	417,991	-	-	-	-
Intergovernmental	2,253,161	1,402,426	2,210,398	1,604,550	154,000	173,926	154,000	190,011
Charges for services	53,200	101,574	59,200	75,237	168,000	191,909	175,000	213,717
Interest	30,000	44,500	43,000	38,116	1,600	5,238	2,500	6,598
Other	10,900	25,531	93,457	81,341	7,700	12,888	19,582	18,611
Transfers in	-	-	-	8,557	85,000	85,000	85,000	87,311
Total Receipts	$ 3,695,523	$ 2,905,684	$ 3,749,055	$ 3,233,002	$ 416,300	$ 468,961	$ 436,082	$ 516,248
DISBURSEMENTS								
Salaries	$ 621,476	$ 595,373	$ 679,186	$ 667,549	$ 272,504	$ 222,417	$ 273,326	$ 218,877
Employee fringe benefits	282,740	245,169	316,670	248,618	119,468	96,440	117,175	93,738
Materials and supplies	1,710,500	1,129,428	2,731,670	1,589,440	3,700	2,224	3,200	3,104
Services and other	244,100	203,269	306,000	206,097	113,250	23,815	121,950	93,415
Capital outlay	707,000	593,993	684,120	354,249	24,000	21,388	24,000	21,388
Construction	1,275,000	587,575	661,540	760,768	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 4,840,816	$ 3,354,807	$ 5,379,186	$ 3,826,721	$ 532,922	$ 366,284	$ 539,651	$ 430,522
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (1,145,293)	$ (449,123)	$ (1,630,131)	$ (593,719)	$ (116,622)	$ 102,677	$ (103,569)	$ 85,726
CASH AND CASH EQUIVALENTS, JANUARY 1	2,576,129	2,576,129	2,127,006	2,127,006	223,842	223,842	326,519	326,519
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 1,430,836	$ 2,127,006	$ 496,875	$ 1,533,287	$ 107,220	$ 326,519	$ 222,950	$ 412,245

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	FINANCIAL EMERGENCY FUND				LAW ENFORCEMENT SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	950,000	953,509	950,000	1,048,564
Intergovernmental	-	-	-	-	-	-	4,657	3,932
Charges for services	-	-	-	-	-	-	-	-
Interest	3,300	5,533	3,300	5,517	8,000	14,730	10,000	13,480
Other	-	-	-	-	100	51	308	-
Transfers in	-	-	-	-	-	-	-	207
Total Receipts	$ 3,300	$ 5,533	$ 3,300	$ 5,517	$ 958,100	$ 968,290	$ 964,965	$ 1,066,183
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,600	$ 3,000
Employee fringe benefits	-	-	-	-	-	-	1,057	871
Materials and supplies	-	-	-	-	9,000	7,910	9,200	9,091
Services and other	-	-	-	-	99,500	77,081	89,700	83,036
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	950,000	950,000	950,000	940,000
Total Disbursements	$ -	$ -	$ -	$ -	$ 1,058,500	$ 1,034,991	$ 1,053,557	$ 1,035,998
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 3,300	$ 5,533	$ 3,300	$ 5,517	$ (100,400)	$ (66,701)	$ (88,592)	$ 30,185
CASH AND CASH EQUIVALENTS, JANUARY 1	341,108	341,108	346,641	346,641	904,935	904,935	838,234	838,234
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 344,408	$ 346,641	$ 349,941	$ 352,158	$ 804,535	$ 838,234	$ 749,642	$ 868,419

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	E-911 EMERGENCY FUND				E-911 RESERVE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	92,000	246,499	285,000	175,257
Interest	1,000	1,639	1,000	1,634	40	172	75	63
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 1,000	$ 1,639	$ 1,000	$ 1,634	$ 92,040	$ 246,671	$ 285,075	$ 175,320
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	25,000	-	25,000	-	100,000	255,145	291,000	181,445
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 25,000	$ -	$ 25,000	$ -	$ 100,000	$ 255,145	$ 291,000	$ 181,445
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (24,000)	$ 1,639	$ (24,000)	$ 1,634	$ (7,960)	$ (8,474)	$ (5,925)	$ (6,125)
CASH AND CASH EQUIVALENTS, JANUARY 1	101,047	101,047	102,686	102,686	14,602	14,602	6,128	6,128
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 77,047	$ 102,686	$ 78,686	$ 104,320	$ 6,642	$ 6,128	$ 203	$ 3

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTRYSIDE FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,800	2,741	5,000	3,492
Interest	1,100	1,920	1,100	1,838	500	890	50	161
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 1,100	$ 1,920	$ 1,100	$ 1,838	$ 4,300	$ 3,631	$ 5,050	$ 3,653
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	10,000	10,000	-	-	62,883	57,833
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ 62,883	$ 57,833
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 1,100	$ 1,920	$ (8,900)	$ (8,162)	$ 4,300	$ 3,631	$ (57,833)	$ (54,180)
CASH AND CASH EQUIVALENTS, JANUARY 1	118,365	118,365	120,285	120,285	54,202	54,202	57,833	57,833
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 119,465	$ 120,285	$ 111,385	$ 112,123	$ 58,502	$ 57,833	$ -	$ 3,653

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION ADMINISTRATION FUND				HAVA FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	22,407	-	-
Charges for services	4,500	2,424	4,500	6,280	-	-	-	-
Interest	300	548	300	578	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 4,800	$ 2,972	$ 4,800	$ 6,858	$ -	$ 22,407	$ -	$ -
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,000	698	10,500	686	-	22,407	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 8,000	$ 698	$ 10,500	$ 686	$ -	$ 22,407	$ -	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (3,200)	$ 2,274	$ (5,700)	$ 6,172	$ -	$ -	$ -	$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	32,911	32,911	35,185	35,185	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 29,711	$ 35,185	$ 29,485	$ 41,357	$ -	$ -	$ -	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FUND				RECORDER TECHNICAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,000	7,604	6,000	9,778	3,500	4,451	3,500	5,090
Interest	100	623	500	714	250	718	600	708
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 6,100	$ 8,227	$ 6,500	$ 10,492	$ 3,750	$ 5,169	$ 4,100	$ 5,798
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	40,981	990	40,981	21,593	19,500	4,000	19,500	4,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 40,981	$ 990	$ 40,981	$ 21,593	$ 19,500	$ 4,000	$ 19,500	$ 4,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (34,881)	$ 7,237	$ (34,481)	$ (11,101)	$ (15,750)	$ 1,169	$ (15,400)	$ 1,798
CASH AND CASH EQUIVALENTS, JANUARY 1	36,034	36,034	43,271	43,271	44,607	44,607	45,776	45,776
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 1,153	$ 43,271	$ 8,790	$ 32,170	$ 28,857	$ 45,776	$ 30,376	$ 47,574

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR TAX FUND				LAW ENFORCEMENT GENERAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	950,000	953,518	950,000	1,048,622
Intergovernmental	-	-	-	-	9,600	14,465	15,894	13,153
Charges for services	45,000	25,729	45,000	28,253	206,000	310,047	346,000	387,226
Interest	1,600	2,720	1,600	2,857	1,000	3,584	1,000	7,357
Other	-	-	622	-	65,550	61,956	84,331	55,610
Transfers in	-	-	-	621	950,000	950,000	940,000	958,781
Total Receipts	$ 46,600	$ 28,449	$ 47,222	$ 31,731	$ 2,182,150	$ 2,293,570	$ 2,337,225	$ 2,470,749
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ 1,154,742	$ 1,112,146	$ 1,123,468	$ 1,069,123
Employee fringe benefits	-	-	-	-	490,545	437,648	506,724	441,096
Materials and supplies	14,000	13,755	14,000	13,247	38,100	34,308	44,565	43,931
Services and other	54,000	3,018	54,000	8,697	578,250	498,562	666,228	558,429
Capital outlay	-	-	-	-	73,304	3,600	128,000	104,881
Construction	-	-	-	-	-	-	-	-
Transfers out	10,000	-	10,000	-	-	-	-	-
Total Disbursements	$ 78,000	$ 16,773	$ 78,000	$ 21,944	$ 2,334,941	$ 2,086,264	$ 2,468,985	$ 2,217,460
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (31,400)	$ 11,676	$ (30,778)	$ 9,787	$ (152,791)	$ 207,306	$ (131,760)	$ 253,289
CASH AND CASH EQUIVALENTS, JANUARY 1	159,104	159,104	170,780	170,780	152,792	152,792	360,098	360,098
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 127,704	$ 170,780	$ 140,002	$ 180,567	$ 1	$ 360,098	$ 228,338	$ 613,387

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,060	1,036	1,060	829	-	-	-	-
Charges for services	1,900	1,714	1,900	2,464	17,000	13,318	17,000	14,815
Interest	50	141	50	141	175	992	175	1,174
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 3,010	$ 2,891	$ 3,010	$ 3,434	$ 17,175	$ 14,310	$ 17,175	$ 15,989
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	10,000	2,775	10,000	-
Services and other	3,600	1,911	3,600	3,198	1,000	-	1,000	288
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 3,600	$ 1,911	$ 3,600	$ 3,198	$ 11,000	$ 2,775	$ 11,000	$ 288
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (590)	$ 980	$ (590)	$ 236	$ 6,175	$ 11,535	$ 6,175	$ 15,701
CASH AND CASH EQUIVALENTS, JANUARY 1	7,942	7,942	8,922	8,922	56,871	56,871	68,406	68,406
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 7,352	$ 8,922	$ 8,332	$ 9,158	$ 63,046	$ 68,406	$ 74,581	$ 84,107

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit B-10

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				INMATE DETAINEE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,500	10,511	16,400	15,328	6,700	4,000	6,700	5,440
Interest	150	125	150	195	125	613	125	681
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 6,650	$ 10,636	$ 16,550	$ 15,523	$ 6,825	$ 4,613	$ 6,825	$ 6,121
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	15,000	9,407	10,500	10,130	-	-	-	-
Services and other	1,000	1,157	1,700	1,097	500	-	500	357
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 16,000	$ 10,564	$ 12,200	$ 11,227	$ 500	$ -	$ 500	$ 357
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (9,350)	$ 72	$ 4,350	$ 4,296	$ 6,325	$ 4,613	$ 6,325	$ 5,764
CASH AND CASH EQUIVALENTS, JANUARY 1	10,774	10,774	10,846	10,846	35,974	35,974	40,587	40,587
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 1,424	$ 10,846	$ 15,196	$ 15,142	$ 42,299	$ 40,587	$ 46,912	$ 46,351

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY DELINQUENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	500	2,159	500	3,076	50	718	200	87
Interest	60	176	100	211	75	175	75	181
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 560	$ 2,335	$ 600	$ 3,287	$ 125	$ 893	$ 275	$ 268
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	361	1,000	860	-	-	500	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 500	$ 361	$ 1,000	$ 860	$ -	$ -	$ 500	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 60	$ 1,974	$ (400)	$ 2,427	$ 125	$ 893	$ (225)	$ 268
CASH AND CASH EQUIVALENTS, JANUARY 1	9,894	9,894	11,868	11,868	10,455	10,455	11,348	11,348
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 9,954	$ 11,868	$ 11,468	$ 14,295	$ 10,580	$ 11,348	$ 11,123	$ 11,616

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY ADMIN FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	172,000	68,619	170,000	146,075	40,000	23,167	40,000	29,415
Interest	200	349	200	413	600	2,583	2,000	2,761
Other	200	612	200	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 172,400	$ 69,580	$ 170,400	$ 146,488	$ 40,600	$ 25,750	$ 42,000	$ 32,176
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	-	1,000	-	-	-	-	-
Services and other	174,500	80,515	175,500	146,960	42,000	16,056	55,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 175,500	$ 80,515	$ 176,500	$ 146,960	$ 42,000	$ 16,056	$ 55,000	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (3,100)	$ (10,935)	$ (6,100)	$ (472)	$ (1,400)	$ 9,694	$ (13,000)	$ 32,176
CASH AND CASH EQUIVALENTS, JANUARY 1	28,710	28,710	17,775	17,775	149,618	149,618	159,312	159,312
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 25,610	$ 17,775	$ 11,675	$ 17,303	$ 148,218	$ 159,312	$ 146,312	$ 191,488

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	MULTI-CO. CHILD SUPPORT ENFORCEMENT FUND				JUVENILE JUSTICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	119,311	105,051	119,311	104,653	61,191	57,824	61,191	55,440
Charges for services	-	-	-	-	-	-	-	-
Interest	130	174	130	239	-	-	-	-
Other	1,100	-	1,100	1,599	-	-	-	-
Transfers in	10,000	15,000	-	-	-	-	-	-
Total Receipts	$ 130,541	$ 120,225	$ 120,541	$ 106,491	$ 61,191	$ 57,824	$ 61,191	$ 55,440
DISBURSEMENTS								
Salaries	$ 75,829	$ 75,836	$ 75,829	$ 74,620	$ -	$ -	$ -	$ -
Employee fringe benefits	33,482	26,254	33,851	26,145	-	-	-	-
Materials and supplies	1,500	822	1,000	603	-	-	-	-
Services and other	15,800	4,500	21,300	4,952	61,191	57,710	61,191	51,387
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	$ 126,611	$ 107,412	$ 131,980	$ 106,320	$ 61,191	$ 57,710	$ 61,191	$ 51,387
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 3,930	$ 12,813	$ (11,439)	$ 171	$ -	$ 114	$ -	$ 4,053
CASH AND CASH EQUIVALENTS, JANUARY 1	851	851	13,664	13,664	500	500	614	614
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 4,781	$ 13,664	$ 2,225	$ 13,835	$ 500	$ 614	$ 614	$ 4,667

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	JUVENILE GRANT OPERATIONS FUND				COVID-19 RELIEF FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	271,368	245,104	271,368	262,643	-	2,973,240	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	22,882	-	4,218
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	530	-	-	-	-
Total Receipts	$ 271,368	$ 245,104	$ 271,368	$ 263,173	$ -	$ 2,996,122	$ -	$ 4,218
DISBURSEMENTS								
Salaries	$ 197,645	$ 190,676	$ 197,645	$ 195,025	$ -	$ -	$ -	$ -
Employee fringe benefits	73,723	61,231	73,723	68,151	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	2,040,564	-	846,165
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	113,611
Total Disbursements	$ 271,368	$ 251,907	$ 271,368	$ 263,176	$ -	$ 2,040,564	$ -	$ 959,776
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ -	$ (6,803)	$ -	$ (3)	$ -	$ 955,558	$ -	$ (955,558)
CASH AND CASH EQUIVALENTS, JANUARY 1	6,806	6,806	3	3	-	-	955,558	955,558
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 6,806	$ 3	$ 3	$ -	$ -	$ 955,558	$ 955,558	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	ARPA FUND				MEGATRONICS GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	2,641,291	2,461,290	-	-	500,000	227,137
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	20,500	16,822	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ -	$ -	$ 2,661,791	$ 2,478,112	$ -	$ -	$ 500,000	$ 227,137
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	500,000	227,137
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	100,000	80,000	-	-	-	-
Total Disbursements	$ -	$ -	$ 100,000	$ 80,000	$ -	$ -	$ 500,000	$ 227,137
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ -	$ -	$ 2,561,791	$ 2,398,112	$ -	$ -	$ -	$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ -	$ -	$ 2,561,791	$ 2,398,112	$ -	$ -	$ -	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	CAPITAL IMPROVEMENT TAX FUND				CAPITAL IMPROVEMENT PROJECT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	100,000	82,225	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	500	8	-	-	-	-
Other	-	-	-	-	-	-	1,300,000	1,385,383
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ -	$ -	$ 100,500	$ 82,233	$ -	$ -	$ 1,300,000	$ 1,385,383
DISBURSEMENTS								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	1,300,000	1,314,864
Transfers out	-	-	-	-	-	-	-	70,519
Total Disbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,300,000	$ 1,385,383
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ -	$ -	$ 100,500	$ 82,233	$ -	$ -	$ -	$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ -	$ -	$ 100,500	$ 82,233	$ -	$ -	$ -	$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

ADAIR COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund/Account	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
Treasurer CERF	$ 8,332	$ 268,952	$ 277,283	$ 1	$ 279,967	$ 279,963	$ 5
Treasurer Unclaimed Fees	9,423	2,454	4,279	7,598	33	-	7,631
Treasurer Unappropriated School	33,903	71,881	81,140	24,644	120,300	111,514	33,430
Treasurer Criminal Costs	-	240,268	240,268	-	376,513	376,513	-
Treasurer Milliken Cemetery	29,851	2,643	-	32,494	2,738	-	35,232
Treasurer Overplus Tax	6,780	219	-	6,999	-	-	6,999
Treasurer District Schools	-	13,651,406	13,651,406	-	15,263,098	15,263,098	-
Treasurer Health Department	-	660,752	660,752	-	879,842	879,842	-
Treasurer Library	-	478,618	478,618	-	520,897	520,897	-
Treasurer Nursing Home District	-	541	541	-	3,119	3,119	-
Treasurer Cities	-	2,480	2,480	-	14,669	14,669	-
Treasurer La Plata Fire	-	34,414	34,414	-	34,132	34,132	-
Treasurer Senate Bill 40	-	478,618	478,618	-	520,897	520,897	-
Treasurer Deputy Sheriff Supplemental	650	6,955	7,185	420	7,665	8,085	-
Collector	12,226,682	20,449,721	19,612,993	13,063,410	22,315,778	21,791,831	13,587,357
Recorder	32,955	168,922	185,141	16,736	186,186	190,347	12,575
County Clerk Election	146	29,481	28,385	1,242	36,947	38,043	146
Sheriff Office	13,007	101,124	114,131	-	116,534	110,871	5,663
Sheriff Bonds	-	79,431	79,431	-	166,421	166,421	-
Sheriff Crime	2,120	-	-	2,120	-	-	2,120
Sheriff Inmate	20,679	109,164	109,826	20,017	167,099	159,401	27,715
Public Administrator	2,377,071	2,105,074	1,805,552	2,676,593	2,809,308	1,890,451	3,595,450
Total	$ 14,761,599	$ 38,943,118	$ 37,852,443	$ 15,852,274	$ 43,822,143	$ 42,360,094	$ 17,314,323

The accompanying Notes to the Financial Statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Adair County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Adair County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control. The County has a Developmental Disability Board which obtains separate audits, therefore, it has been excluded from the scope of our audit.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.

4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.

5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.

6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

8. Budgets are prepared and adopted on the cash basis of accounting.

9. Adoption of a formal budget is required by law. However, the County did not adopt formal budgets for the HAVA and COVID-19 Relief Funds in 2020.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2021	2020
E-911 Reserve	N/A	✓
Capital Improvement Project	✓	N/A

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2021 and 2020, for purposes of taxation were:

	2021	2020
Real Estate	$ 284,658,614	$ 221,007,821
Personal Property	82,319,843	75,565,429
Railroad and Utilities	48,710,573	46,819,315
Total	$ 415,689,030	$ 343,392,565

For calendar years 2021 and 2020, the County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

	2021	2020
General Revenue	$ 0.1230	$ 0.0944
Special Road and Bridge	0.2647	0.2755

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and

long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the County had the following cash and cash equivalent and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	$ 8,400,189	$ 9,637,678	$ 250,000
Cash and Cash Equivalents	$ 15,570,993	$ 14,836,340	$ 1,913,794
Investments	1,743,330	1,743,330	-
Total Fiduciary Funds	$ 17,314,323	$ 16,579,670	$ 1,913,794

At December 31, 2020, the County had the following cash and cash equivalent and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	$ 6,597,857	$ 7,509,423	$ 250,000
Cash and Cash Equivalents	$ 14,265,841	$ 12,896,011	$ 1,371,763
Investments	1,586,433	1,586,433	-
Total Fiduciary Funds	$ 15,852,274	$ 14,482,444	$ 1,371,763

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2021 and 2020 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for $239,859 and $14,663 held by the Public Administrator for one ward in one bank in excess of $250,000. The Public Administrator also holds funds in certain investments that are not subject to FDIC coverage.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Adair County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Adair County do not contribute to the pension plan. The January 1st statutorily required contribution rates were 15.1% and 14.9% (General), and 19.7% and 19.2% (Police) of annual covered payroll for 2021 and 2020 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2021 and 2020, the County contributed $489,686 and $464,591 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires

the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 25, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 25, 2002, is not required to make contributions. During 2021 and 2020, the County collected and remitted to CERF employee withholdings and fees collected of $279,963 and $277,283, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $11,628 and $10,659, respectively, for the years ended December 31, 2021 and 2020.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides regular full-time 40 hour employees with vacation leave for each month of service from 40 hours to 160 hours per year depending on length of employment. Regular full-time 35 hour employees earn vacation leave of 35 to 140 hours per year depending upon length of service. Vacation hours can be accrued up to a maximum of 175 hours for 35 hour employees and 200 hours for 40 hour employees. Upon termination, employees are compensated for any unused vacation time. The County provides regular full-time employees with 48 (35 hour) or 60 (40 hour) hours of sick leave per year up to a maximum of 420 (35 hour) or 480 (40 hour) hours. Upon termination, employees are not compensated for any unused sick time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2021:

A. In June 2000, the County entered into a lease purchase agreement in the amount of $1,900,000 for a term of 20 years for the purpose of constructing a juvenile justice center. In June 2011,

the lease purchase agreement was amended to obtain a lower interest rate of 3.9%. The amended lease term was for nine years with an annual lease payment of $151,085. The final payment was made in June 2020.

B. In September 2021, the County entered into an $88,287 lease purchase agreement for the purpose of acquiring a track loader for the Road and Bridge department. The lease has an interest rate of 2.99% with two annual payments of $27,123 and a final payment in 2024 of $38,960.

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 24,446	$ 2,677	$ 27,123
2023	25,188	1,935	27,123
2024	38,653	307	38,960
Totals	$ 88,287	$ 4,919	$ 93,206

C. In October 2021, the County entered into an $8,000,000 lease purchase agreement for the purpose of making repairs and renovations to the County courthouse. The lease has an interest rate of 2.25% with a final payment due on September 1, 2032. The original lease called for semi-annual payments of $411,477 on March 1 and September 1 each year. The first addendum to the lease was entered in February 2022 which changed the semi-annual payments to $419,105 after an initial payment of $222,563 on March 1, 2022.

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	$ 531,355	$ 110,313	$ 641,668
2023	673,936	164,275	838,211
2024	689,185	149,026	838,211
2025	704,779	133,432	838,211
2026	720,725	117,486	838,211
2027-2031	3,855,745	335,308	4,191,053
2032	824,275	13,936	838,211
Totals	$ 8,000,000	$ 1,023,776	$ 9,023,776

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
Capital Improvement Project	$ -	$ 8,000,000	$ -	$ 8,000,000	$ -
Track Loader	-	88,287	-	88,287	-

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Juvenile Justice Center	$ 145,399	$ -	$ (145,399)	$ -	$ 5,686

8. OPERATING LEASES

At December 31, 2021, the County had three non-cancellable leases for temporary office space during the renovation of the courthouse. The County had a six month lease through March 1, 2022 with a monthly payment of $1,700 and an option to renew for another six months for office space for the Collector and Assessor. The County had a six month lease through March 1, 2022 with a monthly payment of $850 and an option to renew for another six months for office space for the Recorder. The County had a six month lease through April 15, 2022 with an option to renew for another six months for office space for the circuit court. This lease calls for monthly payments of $1,000 for the first six months, and payments of $1,450 for the second six months beginning April 15, 2022. The lease also calls for payments of $2,000 per month for utility expenses.

Fiscal Year Ending December 31,	Amount
2022	$ 50,100

9. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2020 to exclude the Deputy Supplemental Fund. The Deputy Supplement Fund is a pass-through fund used to collect and remit fees to the state and therefore will be excluded in the County's financial statements and reported with Fiduciary funds. This change had the effect of decreasing the County's cash balances at January 1, 2020 by $650.

10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 2, 2022, the date the financial statements were available to be issued.

COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission and
Officeholders of Adair County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Adair County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Adair County, Missouri's basic financial statements and have issued our report thereon dated August 2, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Adair County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Adair County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Adair County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Adair County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 2, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Adair County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Adair County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Adair County, Missouri's major federal programs for the years ended December 31, 2020 and 2021. Adair County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Adair County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Adair County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Adair County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Adair County, Missouri's federal programs.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Adair County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Adair County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Adair County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Adair County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Adair County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any

deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 2, 2022

ADAIR COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures Year Ended December 31, 2020	Federal Expenditures Year Ended December 31, 2021	Awards Passed-Through to Subrecipients Year Ended December 31, 2020	Awards Passed-Through to Subrecipients Year Ended December 31, 2021
	U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
	Passed through Missouri Department of Economic Development -					
14.228	Community Development Block Grant	2019-WF-07	$ -	$ 227,137	$ -	$ 227,137
	U. S. DEPARTMENT OF JUSTICE					
	Passed through Missouri Department of Public Safety -					
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2017-LLEBG-076	9,630	-	-	-
		2019-MU-BX-0184-01	-	8,553	-	-
	Total 16.738		$ 9,630	$ 8,553	-	-
	U. S. DEPARTMENT OF TRANSPORTATION					
	Passed through Missouri Department of Transportation -					
20.205	Highway Planning and Construction	BRO-B001(50)	15,674	-	-	-
		BRO-B001(51)	526,375	30,885	-	-
		BRO-B001(52)	37,866	678,458	-	-
	Total 20.205 / Highway Planning and Construction Cluster		$ 579,915	$ 709,343	$ -	$ -
	Passed through University of Central Missouri -					
20.607	Alcohol Open Container Requirements	20-154-AL-017	1,500	-	-	-
		20-154-AL-037	-	3,200	-	-
	Total 20.607		1,500	$ 3,200	$ -	$ -
20.616	National Priority Safety Programs	20-M2HVE-05-030	200	-	-	-
		21-M2HVE-05-034	-	1,400	-	-
	Total 20.616		200	$ 1,400	$ -	$ -
	U. S. DEPARTMENT OF THE TREASURY					
	Passed through Missouri State Treasurer's Office -					
21.019	COVID-19 - Coronavirus Relief Fund	253	2,040,564	959,776	-	-
	Direct Program -					
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	-	80,000	-	-
	ELECTION ASSISTANCE COMMISSION					
	Passed through Missouri Secretary of State -					
90.404	COVID-19 - HAVA Election Security Grants	N/A	20,818	-	-	-
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
	Passed through Missouri Department of Social Services -					
93.563	Child Support Enforcement	04MO4005	71,403	70,381	-	-
	U. S. DEPARTMENT OF HOMELAND SECURITY					
	Passed through Missouri Department of Public Safety -					
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA DR-4238	77,429	217,763	-	-
	Total Expenditures of Federal Awards		$ 2,801,459	$ 2,277,553	$ -	$ 227,137

See accompanying Notes to the Schedule of Expenditures of Federal Awards

ADAIR COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Adair County, Missouri for the years ended December 31, 2021 and 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

ADAIR COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ___ Yes __X__ No

- Significant deficiencies identified that are not considered to be material weaknesses? ___Yes __X__ None Reported

- Noncompliance material to financial statements noted? ___Yes __X__ No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? ___ Yes __X__ No

- Significant deficiencies identified that are not considered to be material weaknesses? ___Yes __X__ None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? ___ Yes __X__ No

Identification of Major Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction (Cluster)
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: $750,000

Auditee Qualified as low-risk: ___ Yes __X__ No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

ADAIR COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Adair County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2019 and 2018.

There were no findings noted in the prior audit report.

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

August 2, 2022

To the County Commission
Adair County, Missouri

We have audited the regulatory basis financial statements of Adair County, Missouri for the years ended December 31, 2021 and 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Adair County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 and 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 2, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2020 and 2021, we considered Adair County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 2, 2022. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Treasurer Stale Checks

The bank reconciliation of the Treasurer's main checking account for December 31, 2021 included several stale dated checks as outstanding going back as far as 2002. There were 257 checks totaling $45,683 listed as outstanding on the reconciliation that were written prior to the current audit period. State statutes require

that unclaimed property should be done annually and any unclaimed amounts greater than 5 years (3 years for checks written to government entities) should be turned over to the state unclaimed property. We recommend that the Treasurer resolve the stale dated checks, turn over any funds required to go to unclaimed property, and remove the items from the list of outstanding checks on the bank reconciliation.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Adair County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in Greene County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in Greene County for audit periods ending December 31, 2021. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 11 fire protection districts in Greene County. Each district has a fiscal year end of December 31. All the districts, except for the Ash Grove Fire Protection District, submitted audit reports for the year or 2 years ended December 31, 2021, when required. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. Some of the districts were not required to submit a report in 2022, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2020. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2022. The Ash Grove Fire Protection District did not timely obtain the required independent audit for the 2 years ended December 31, 2021. However, the district has engaged independent auditors to perform an audit for that period. Upon completion of the audit, the district is expected to submit the report to the SAO.

The SAO posts the individual audit reports to the office's website. A searchable link is available at https://auditor.mo.gov. A table summarizing our review of the submitted audit reports follows.

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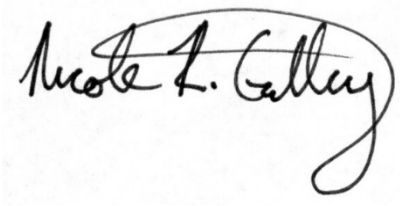
District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove		No	Not Applicable
Battlefield	1 Year Ended 12/31/21	Yes	No
Bois D'Arc	2 Years Ended 12/31/21	Yes	No
Brookline[1]			
Ebenezer	2 Years Ended 12/31/21	Yes	No
Fair Grove[1]			
Logan-Rogersville[1]			
Strafford[1]			
Walnut Grove	1 Year Ended 12/31/21	Yes	Yes
West Republic[1]			
Willard	1 Year Ended 12/31/21	Yes	No

[1] The fire protection district had an independent audit for the 2 years ended December 31, 2020. The district's next audit is expected to cover the 2 years ended December 31, 2022, and is required to be submitted to the SAO no later than June 30, 2023.

Except for the Ash Grove Fire Protection District failing to obtain and submit an audit report, we identified no other concerns from our review of the audit reports submitted by the Greene County fire protection districts.



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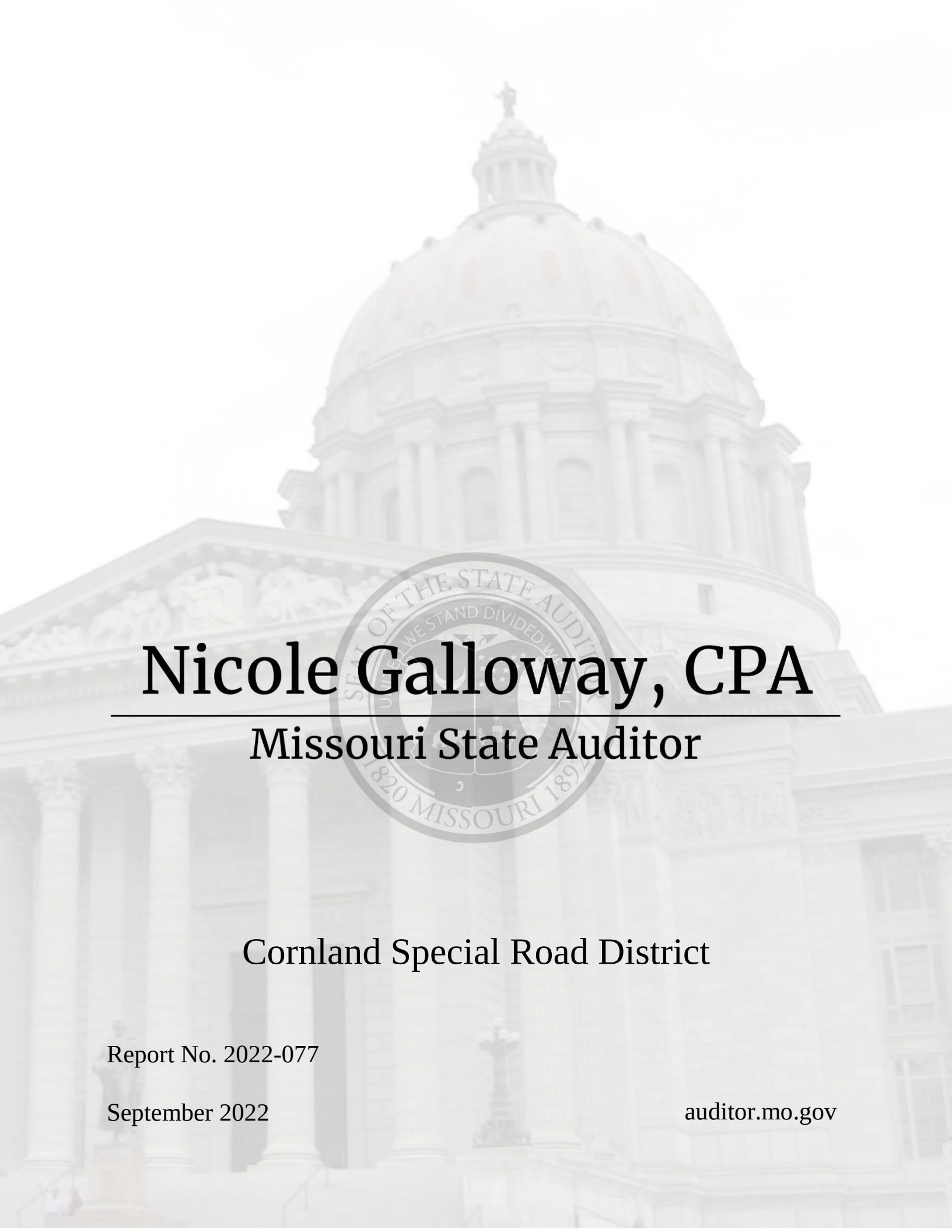

Nicole Galloway, CPA

Missouri State Auditor

Cornland Special Road District

Report No. 2022-077

September 2022

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Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Cornland Special Road District

Services Performed By Commissioners	Commissioners received payments for providing road work for the district, creating an apparent conflict of interest. Additionally, the district did not report amounts paid to the Commissioners to the Internal Revenue Service.
Bidding Procedures and Written Agreements	The district does not have a formal bidding policy and bids or proposals were not solicited during the year ended December 31, 2021, for gravel costing approximately $9,200 and rock hauling services costing approximately $4,400. Also, the district did not enter into written agreements for road work, rock hauling, and administrative services.
Oversight and Segregation of Duties	The Board has not established adequate oversight or segregation of duties over the various financial accounting functions performed by the Secretary/Treasurer, and some district checks were signed only by the Secretary/Treasurer.
Sunshine Law	The Board does not always provide public notice of Board meetings, and agendas and meeting minutes are not prepared. Additionally, the Board has not adopted a written policy regarding public access to district records as required by state law.
Budgetary Procedures and Financial Reporting	The Board does not prepare annual budgets for district funds and does not file timely annual financial reports as required by state law.
Electronic Communication Policy	The district has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Fair**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Cornland Special Road District
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Board of Commissioners
Cornland Special Road District

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Cornland Special Road District. We have audited certain operations of the district in fulfillment of our duties. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.

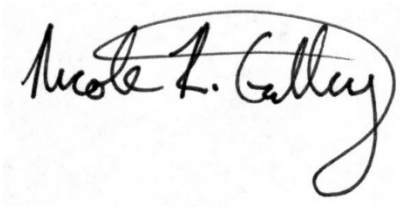
2. Evaluate the district's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis, except as explained in the Scope and Methodology section of this report related to the refusal by the Board of Commissioners and the district's Secretary/Treasurer to provide certain written representations.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Cornland Special Road District.



Nicole R. Galloway, CPA
State Auditor

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

The Board of Commissioners and the district's Secretary/Treasurer refused to provide certain written representations to our office as requested. While such management representations are not specifically required by Government Auditing Standards for performance audits, it is standard practice of the State Auditor's Office to require such representations be provided to help ensure adequate audit evidence has been obtained.

We asked the Board and Secretary/Treasurer to provide, among other things, the following written representations:

- "We have not knowingly withheld from you any records that in our judgment would be relevant to your audit."

- "We have no knowledge of any fraud or suspected fraud affecting the district and involving administrative officials; employees who have significant roles in internal control (e.g., processing transactions or safeguarding assets); or others."

Refusal to provide such representations is concerning and may indicate information potentially relevant to our audit was knowingly withheld from us by the Board and Secretary/Treasurer.

1. Services Performed By Commissioners

Commissioners received payments for providing road work for the district, creating an apparent conflict of interest. Additionally, the district did not report amounts paid to the Commissioners to the Internal Revenue Service (IRS).

During the year ended December 31, 2021, the district made payments for road repair and maintenance services to 2 Commissioners as follows: 3 payments[1] (each exceeding $500) totaling $3,015 to Commissioner Hill, and 3 payments (each exceeding $500) totaling $1,820 to Commissioner Dirks. Additionally, in January 2022 the district made payments to the Commissioners for road work as follows: 1 payment totaling $1,140 to Commissioner Hill, and 1 payment totaling $683 to Commissioner Dirks. The payments made by the district were for hours worked at hourly rates ranging from $45 to $65, according to invoices maintained by the district. In February 2022, the district submitted most of these disbursements for reimbursement on a Federal Emergency Management Agency (FEMA) grant obtained for road repairs for damage caused by flooding in 2019. The district also made payments totaling $2,545 to Commissioner Dirks for road work services in 2019 and 2020, and requested and received reimbursement for these disbursements from the FEMA grant in 2021.

1.1 Conflicts of interest

Commissioners receiving payments for road work services while also serving on the Board creates an apparent conflict of interest. The district solicited proposals for road repair services in 2020, but according to a Commissioner, the district received only verbal quotes from individuals offering to operate equipment purchased or rented by the district, which were rejected by the district due to the high hourly rates and lack of equipment. The district then contacted a local vendor for an estimate, but the district rejected the estimate received.[2] The estimate was considered too high and the district subsequently spent $8,854 with a different vendor[3] to repair a portion of the roads in 2020. According to a Commissioner, the district used this vendor for the most significant repair work, and Commissioners Hill and Dirks (and a business owned by a family member of Commissioner Anderson for which he had no financial interest[4]) have been performing much of the remaining repair work.

[1] One of these payments, totaling $1,040, included billings for road work services costing $440, according to the invoice, that were performed before Commissioner Hill became district commissioner in April 2021.

[2] The estimated cost submitted by the vendor totaled approximately $235,000 to completely repair the district's roads.

[3] According to a Commissioner, the district contacted this vendor for an estimate based on discussions with a State Emergency Management Agency (SEMA) official.

[4] The district made one payment totaling $2,380 in January 2022 for road work services to this business. Commissioner Anderson indicated he abstained from voting on the decision to award road work to his family member's company, but the vote occurred in an informal meeting of the Board in 2021 for which no meeting minutes were maintained.

A Commissioner indicated other vendors have been utilized for various road repair and maintenance services in previous years but those entities either became too expensive or were no longer willing to perform the services for the district. The district maintained no documented, formal Board approval of the arrangements for the services performed by the Commissioners prior to the services being performed.[5]

Commissioners serve in a fiduciary capacity and have an obligation to the public to avoid apparent conflicts of interest. Personal interests in business matters of the district could create an actual or apparent conflict of interest, and a lack of independence could harm public confidence in the Board and reduce its effectiveness. Section 105.454, RSMo, prohibits elected officials and employees serving in an executive or administrative capacity from performing any service for compensation, other than compensation for the performance of their duties, that involve more than $500 per transaction or $5,000 per annum, unless there has been public notice to solicit proposals and competitive bidding, provided the bid or offer accepted is the lowest received. Section 105.458, RSMo, prohibits district commissioners from receiving such compensation without competitive bidding. Additionally, under the terms of the FEMA award, the district is required to comply with 2 CFR Section 200.318 that requires the district maintain written standards of conduct covering conflicts of interest and prohibits any officer or agent of the district from participating in the "selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest."

1.2 1099 forms

The district does not have a procedure in place to prepare and file 1099 forms with the IRS as required. The district did not prepare and file 1099 forms with the IRS for payments made to the Commissioners for the year ended December 31, 2021. The Commissioners and Secretary/Treasurer were unaware of the requirement to file these forms.

Sections 6041 through 6050W of the Internal Revenue Code require payments of $600 or more for professional services or for services performed as a trade or business by non-employees (other than corporations), be reported to the federal government on 1099 forms.

Recommendations

The Board of Commissioners:

1.1 Avoid transactions that represent actual conflicts of interest or apparent conflicts of interest.

[5] Commissioner Anderson indicated the other commissioners abstained from the Board votes approving payments to themselves, but the district did not maintain documentation of those votes as noted in Management Advisory Report (MAR) finding number 4.1.

1.2 Prepare and file 1099 forms with the IRS as required, and file amended 1099 forms for previous years.

Auditee's Response

The Board of Commissioners did not provide a response.

2. Bidding Procedures and Written Agreements

The district does not have a formal bidding policy and bids or proposals were not solicited during the year ended December 31, 2021, for gravel costing approximately $9,200 and rock hauling services costing approximately $4,400. Also, the district did not enter into written agreements for road work, rock hauling, and administrative services. During the year ended December 31, 2021, district expenditures totaled $23,978.

According to a Commissioner, bids/proposals were not solicited for gravel and rock hauling services because the district has only one local quarry for gravel and only a few vendors available for rock hauling. However, the district did not maintain documentation of efforts taken to identify and select vendors. In addition, the district did not solicit bids for payments for road work performed by 2 of the commissioners and the business owned by a family member of the third commissioner, as noted in MAR finding number 1.1, or obtain written agreements for those services. Most of the disbursements for gravel, rock hauling, and road work related to the district's road repair projects to be reimbursed through the FEMA grant. Additionally, the district did not obtain written agreements for rock hauling services, and for administrative services related to the FEMA grant provided by Commissioner Anderson.[6] According to a Commissioner, the Commission was unaware of the need for written agreements.

The FEMA grant requires the district to have a documented procurement policy that complies with applicable federal, state, and local regulations, and publicly solicit competitive bids. Formal bidding procedures for major purchases or services provide a framework for economic management of district resources and help ensure the district receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in district business. Formal bidding procedures should be sufficiently detailed and include requirements for documenting the process of awarding a bid.

Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

[6] Commissioner Anderson indicated he intends to seek reimbursement for his time spent performing administrative tasks for the FEMA grant, but he has not submitted a billing to either the district or FEMA as of May 2022.

Recommendation

The Board of Commissioners establish formal bidding policies and procedures, solicit bids for goods and periodically solicit proposals for services, and ensure the solicitation for bids and proposals and the evaluation and selection of vendors is documented. In addition, enter into written contracts for services received.

Auditee's Response

The Board of Commissioners did not provide a response.

3. Oversight and Segregation of Duties

The Board has not established adequate oversight or segregation of duties over the various financial accounting functions performed by the Secretary/Treasurer.

The Secretary/Treasurer is responsible for the record-keeping duties of the district including receipting, posting transactions into the accounting system, preparing invoices for payment, preparing and distributing checks, preparing monthly bank reconciliations, and preparing financial statements. Commissioner Anderson, the husband of the Secretary/Treasurer, indicated he assists the Secretary/Treasurer with those duties as necessary. In addition, while the Commissioners indicated checks are reviewed and signed by Commissioner Dirks after preparation and signature by the Secretary/Treasurer, 4 of 22 checks issued during the year ended December 31, 2021, were signed only by the Secretary/Treasurer. According to a Commissioner, lack of Board oversight caused the checks to be issued without dual signatures.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed. Good management practices require extensive and detailed oversight by the Board. Dual authorized signatures help provide assurance that checks represent payment for legitimate district disbursements. Failure to require dual signatures on all checks is a significant control weakness and could allow for improper checks and overpayments to occur.

Recommendation

The Board of Commissioners segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures. In addition, the Board should require dual signatures on all checks.

Auditee's Response

The Board of Commissioners did not provide a response.

4. Sunshine Law

The Board does not always comply with the Sunshine Law.

4.1 Board meetings

The Board does not always provide public notice of Board meetings, and agendas and meeting minutes are not prepared. According to a Commissioner,

the Board only held one public meeting during the year ended December 31, 2021. However, no agenda or minutes were maintained for this meeting. In addition, a Commissioner indicated the Board met informally at other times during the year to discuss and vote on Board business and public notice was not provided for those meetings and no agendas or minutes were prepared. Additionally, no minutes were prepared for the public meeting held in March 2022. According to a Commissioner, the Board believes only one annual public meeting is generally needed and minutes are unnecessary because the Board provides letters to district residents periodically with information about the status of district activities and finances.

Section 610.010(5), RSMo, defines a public meeting as any meeting of a public governmental body at which any public business is discussed, decided, or public policy formulated. Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda to advise the public of matters to be considered. Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Board actions and decisions.

4.2 Public access policy

The Board has not adopted a written policy regarding public access to district records as required by state law. A written policy regarding public access to district records would establish guidelines for the district to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. According to a Commissioner, the Board was unaware a written policy was required.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the district to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The Board of Commissioners:

4.1 Ensure notices and agendas are provided to advise the public of district meetings, and maintain minutes for all meetings.

4.2 Develop a written public access policy for district records.

Auditee's Response

The Board of Commissioners did not provide a response.

5. Budgetary Procedures and Financial Reporting

The Board does not prepare annual budgets for district funds or submit annual financial reports as required by state law.

5.1 Budgets

The Board does not prepare annual budgets for district funds as required by state law. A Commissioner indicated the Board informally allocates about one-half of the district's typical revenues for rock purchases and one-half for hauling, grading, and administrative expenses, but the Board did not believe a formal budget was needed.

Section 67.010, RSMo, requires the budget to present a complete and accurate financial plan for the ensuing budget year and outlines the various information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in informing the public about district operations and current finances.

5.2 Filing of financial reports

The Board does not file timely annual financial reports with the State Auditor's Office (SAO) as required by state law. The district's financial report for the year ended December 31, 2021, due by June 30, 2022, was not filed until July 25, 2022. The district's financial report for the year ended December 31, 2020, due by June 30, 2021, was not filed until August 4, 2021. The district's financial report for the year ended December 31, 2019, due by June 30, 2020, was not filed until August 21, 2020. Also, no financial report was filed with the SAO for the year ended December 31, 2018. In addition, the financial report filed for 2021 did not include the property tax levies as required by state regulation. According to a Commissioner, other personal obligations prevented him from filing complete and timely financial reports.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Section 105.145.5, RSMo, prohibits members of the governing body from receiving compensation or payment of expenses after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, subjects political subdivisions to a fine of $500 per day for missing filing deadlines. In addition, 15 Code of State Regulations (CSR) 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year.

Recommendations

The Board of Commissioners:

5.1 Prepare annual budgets that contain all information required by state law.

5.2 Submit annual financial reports to the State Auditor's Office as required by state law.

Auditee's Response

The Board of Commissioners did not provide a response.

6. Electronic Communication Policy

The district has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[7]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the district is retained as required by state law. According to a Commissioner, the Board was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Commissioners develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The Board of Commissioners did not provide a response.

[7] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed July 18, 2022.

Cornland Special Road District
Organization and Statistical Information

The Cornland Special Road District was incorporated in 1945 and organized under Sections 233.320 through 233.445, RSMo. The district is responsible for approximately 12 miles of gravel roads outside the city of Butler in Bates County, Missouri.

Board of Commissioners

The Board of Commissioners consists of three commissioners who serve 3-year terms. The commissioners elect a President of the board and appoint an individual to serve as the Secretary/Treasurer. The commissioners and Secretary/Treasurer serve without compensation. The Board of Commissioners, at December 31, 2021, are identified below.

Name and Title	Dates of Service
Elston Dirks, President	2013 to current
Gary Anderson, Member	2016 to current
Don Hill, Member	2021 to current

Secretary/Treasurer

Annette Anderson has served as the district's Secretary/Treasurer since her appointment to the position in 2005.

Disaster Assistance

In July 2020, the Federal Emergency Management Agency (FEMA) and the Department of Public Safety - State Emergency Management Agency (SEMA) awarded disaster assistance funding up to a maximum of $129,682 for repairs to district roads that were damaged by flooding in 2019. The district is responsible for completing the repairs in accordance with state and federal requirements. The federal, state, and district share of the actual project costs are 75, 10, and 15 percent, respectively. Under the disaster assistance program, the SEMA will reimburse the district throughout the project for a portion of the state and federal share of the costs incurred and paid by the district; and upon project completion, inspection, and approval by FEMA and SEMA, the SEMA will reimburse the district for the remaining federal and state share of actual expenses.

In January 2021, the district submitted to SEMA a reimbursement claim for expenditures paid through November 2020 totaling $30,048, and received reimbursement totaling $16,902 in March 2021. In February 2022, the district submitted a second reimbursement claim totaling $21,565 for expenditures from December 2020 through January 2022 and the district had not received any reimbursement on this claim as of June 2022. In its progress status report to SEMA as of March 31, 2022, the district indicated the completion percentage of repairs to the 15 damaged road sites ranged from 0 to 75 percent, and estimated the project completion date to be June 9, 2022, and indicated this was dependent upon SEMA paying the previous reimbursement claim.

According to district officials, road repair work was not completed as of June 2022 and the SEMA indicated the district will not receive reimbursement on

the second reimbursement claim until after July 1, 2022. The FEMA also awarded the district funding for actual administrative costs (100 percent federal share) up to a maximum of $6,484 reimbursable only upon project completion.

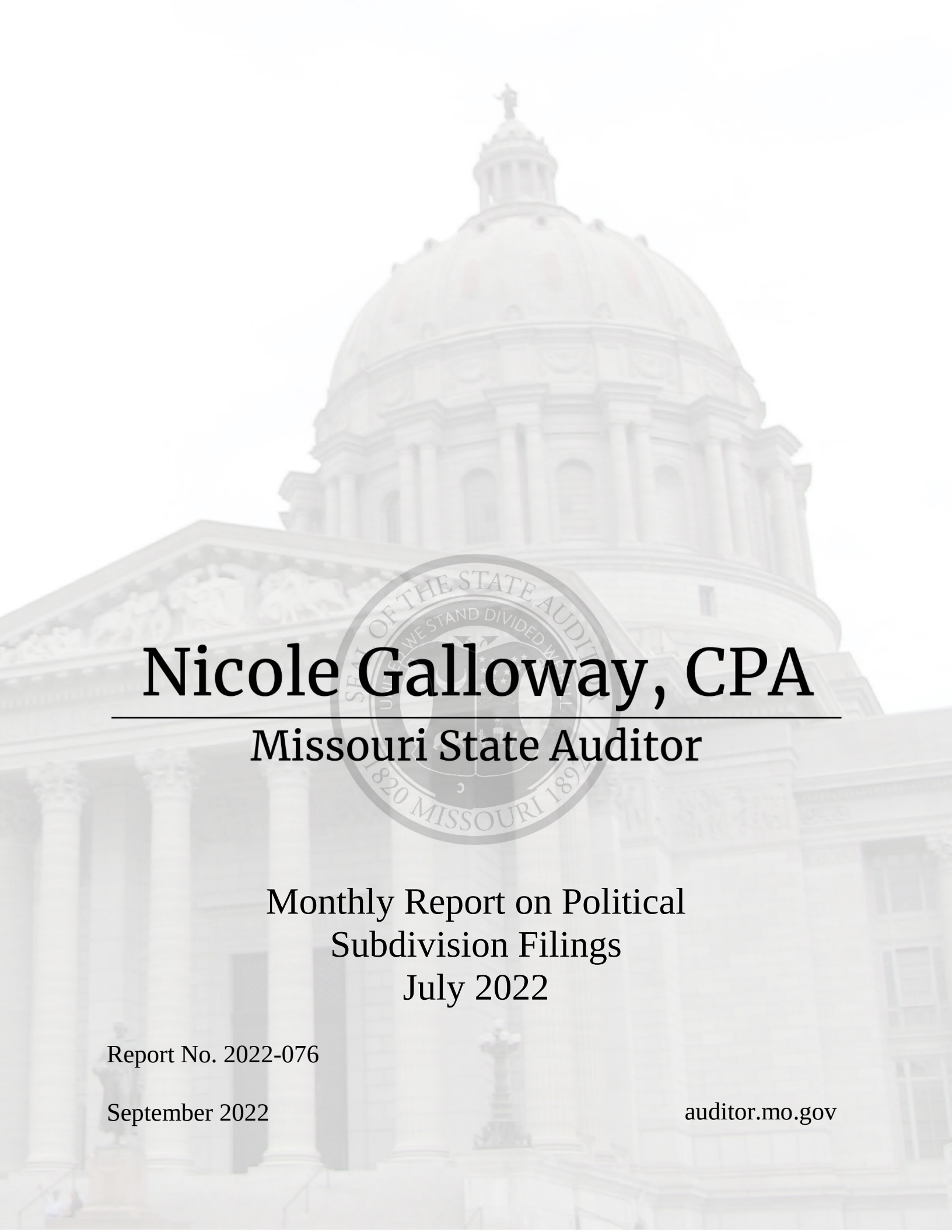
In June 2020, the district requested donations totaling $20,200 from district property owners to help fund the road repairs. The district determined each property owner's proportionate share of the donation total based upon the relative productive agricultural value of each property. As of February 2022, the district had only received $4,170 in donations.

Financial Activity

For comparative purposes, a summary of the district's financial activity obtained from the district's general ledger and annual financial statements for the years ended December 31, 2021, 2020, and 2019, follows.

Cornland Special Road District
Comparative Statement of Receipts, Disbursements, and Changes in Cash
3 Years Ended December 31, 2021

	Year Ended December 31,		
	2021	2020	2019
RECEIPTS			
County Aid Road Trust Fund	$ 4,269	9,229	4,520
Property taxes	4,298	3,553	4,332
Culvert sales	740	0	0
Donations	750	3,420	0
Loan	0	1,858	0
FEMA/SEMA reimbursement	16,910	0	0
Total Receipts	26,967	18,060	8,852
DISBURSEMENTS			
Gravel and hauling	13,615	9,703	9,496
Grading	4,835	11,344	3,740
Insurance	1,200	0	0
Loan repayment	1,858	0	0
Culvert purchases	2,440	0	0
Other	30	271	90
Total Disbursements	23,978	21,318	13,326
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,989	(3,258)	(4,474)
CASH, January 1	131	3,389	7,863
CASH, December 31	$ 3,120	131	3,389



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings July 2022

Report No. 2022-076

September 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
July 2022
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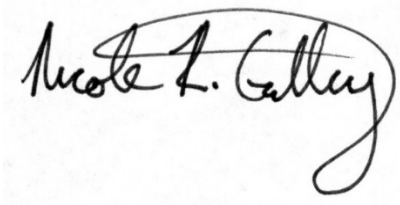
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by July 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in July 2022, after their filing deadline. The filing status for these 183 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 183 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due July 31, 2022

Fiscal Year Ended January 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph Drainage and Levee District	Yes	June 21, 2022
Carroll	Carr Sal Levee District	Yes	January 21, 2022
	Eugene Township Drainage District	Yes	February 7, 2022
	Farmers Drainage and Levee District	Yes	February 7, 2022
	Wakenda Levee District	Yes	January 27, 2022
Cedar	Cedar County Memorial Hospital	Yes	July 11, 2022
Jefferson	Valle Lake Sewer District	No	
Mississippi	Consolidated DD 1 Mississippi County	Yes	July 14, 2022
Scott	North Scott Ambulance District	Yes	July 20, 2022
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		8	
Total Not Filed		2	

Acronyms:
DD Drainage District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in July 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	North K.C. Missouri Light Rail TDD	Yes	July 6, 2022
Schuyler	Schuyler County Nursing Home District	Yes	July 17, 2022
Wayne	Clearwater Ambulance District	Yes	July 1, 2022
Total Filed		3	

Acronyms:

TDD	Transportation Development District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in July 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Highway 350 CID	Yes	July 13, 2022
Macon	Callao Town and Country Volunteer FPD	Yes	July 8, 2022
Wayne	East Wayne Ambulance District	Yes	July 14, 2022
Total Filed		3	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due May 31, 2022
Filed in July 2022

Fiscal Year Ended November 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	July 28, 2022
Total Filed		1	

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County Ambulance District	Yes	July 28, 2022
	Bolckow FPD	Yes	July 25, 2022
	Cosby-Helena FPD	Yes	July 28, 2022
	Rosendale FPD	Yes	July 12, 2022
Atchison	Atchison County Health Department	Yes	July 26, 2022
	PWSD 1 Atchison County	Yes	July 6, 2022
	Tarkio SRD Atchison County	Yes	July 27, 2022
Audrain	Saling SRD 2 Audrain County	Yes	July 26, 2022
	Vandalia SRD Audrain County	Yes	July 26, 2022
Barry	Barry County Health Department	Yes	July 25, 2022
	Pioneer SRD 31 Barry County	Yes	July 28, 2022
Bates	Bates County Memorial Hospital	Yes	July 25, 2022
	Cornland SRD Bates County	Yes	July 25, 2022
	PWSD 6 Bates County	Yes	July 26, 2022
	South Hudson SRD Bates County	Yes	July 28, 2022
Benton	Brandon SRD Benton County	Yes	July 6, 2022
	Cole Camp and Rural FPD	Yes	July 26, 2022
Bollinger	Bollinger County Ambulance District	Yes	July 27, 2022
Boone	Daniel Boone Regional PLD	Yes	July 25, 2022
Buchanan	South St. Joseph Industrial SwrD	Yes	July 26, 2022
Butler	Butler County Health Department	Yes	July 28, 2022
	Pike Creek Common Sewer District	Yes	July 25, 2022
	PWSD 2 Butler County	Yes	July 11, 2022
	PWSD 3 Butler County	Yes	July 25, 2022
Caldwell	Cowgill FPD	Yes	July 29, 2022
Camden	Greenview CID	Yes	July 23, 2022
	Horseshoe Bend SRD 1 Camden County	Yes	July 5, 2022
	Osage Beach SRD Camden County	Yes	July 15, 2022
Cape Girardeau	PWSD 1 Cape-Perry County	Yes	July 25, 2022
Carter	Carter County Library District	Yes	July 28, 2022
Cass	Cass Medical Center	Yes	July 26, 2022
	Eastern Hills CID	Yes	July 26, 2022
	Pleasant Hill FPD	Yes	July 25, 2022
	PWSD 12 Cass County	Yes	July 25, 2022
	Stonegate CID	Yes	July 18, 2022
Cedar	Cedar County Library District	Yes	July 28, 2022
Chariton	PWSD 2 Chariton County	Yes	July 19, 2022
	Bluff Drive CID	Yes	July 14, 2022
	Chadwick Rural FPD	Yes	July 30, 2022
	South Sparta SRD Christian County	Yes	July 1, 2022
Clark	Clark County Ambulance District	Yes	July 28, 2022
	Mississippi Fox Levee District 2	Yes	July 26, 2022
	PWSD 1 Clark County	Yes	July 28, 2022

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Fishing River FPD	Yes	July 28, 2022
	Historic Downtown Liberty CID	Yes	July 26, 2022
	North Kansas City SRD 9 Clay County	Yes	July 19, 2022
Clinton	Cameron FPD	Yes	July 26, 2022
Cole	Missouri River Regional PLD	Yes	July 6, 2022
	Regional West FPD	Yes	July 27, 2022
Cooper	Cooper County NHD	Yes	July 13, 2022
	Overton-Wooldridge Levee District 1	Yes	July 18, 2022
Crawford	Steelville Ambulance District	Yes	July 5, 2022
Dallas	Dallas County Health Department	Yes	July 25, 2022
Dunklin	Dunklin County Library District	Yes	July 7, 2022
	PWSD 3 Dunklin County	Yes	July 26, 2022
Franklin	Labadie Levee District	Yes	July 25, 2022
	St. Clair Ambulance District	Yes	July 29, 2022
	Washington Area Ambulance District	Yes	July 26, 2022
Gasconade	Owensville Ambulance District	Yes	July 1, 2022
Grundy	PWSD 1 Grundy County	Yes	July 26, 2022
Henry	Henry County Health Center	Yes	July 28, 2022
	Windsor SRD Henry County	Yes	July 26, 2022
Hickory	PWSD 2 Hickory County	Yes	July 21, 2022
Holt	Corning SRD Holt County	Yes	July 29, 2022
Howard	Consolidated PWSD 1 Howard County	Yes	July 1, 2022
Howell	Pumpkin Center FPD	Yes	July 9, 2022
	Willow Springs Ambulance District	Yes	July 29, 2022
	Willow Springs Library District	Yes	July 29, 2022
Iron	Ozark Regional Library District	Yes	July 25, 2022
Jackson	Noland South Shopping Center CID	Yes	July 7, 2022
	PWSD 15 Jackson County	Yes	July 28, 2022
Jasper	Carl Junction SRD Jasper County	Yes	July 26, 2022
	Central Jasper County FPD	Yes	July 15, 2022
	PWSD 1 Jasper County	Yes	July 26, 2022
Johnson	Western Missouri Medical Center	Yes	July 26, 2022
Lafayette	Lafayette County Health Department	Yes	July 5, 2022
Lawrence	Mt. Vernon FPD	Yes	July 26, 2022
	Verona Benefit SRD Lawrence County	Yes	July 27, 2022
	Vineyard Benefit SRD Lawrence	Yes	July 27, 2022
Lewis	Western Lewis County FPD	Yes	July 14, 2022
Lincoln	Elsberry FPD	Yes	July 28, 2022
	Old Monroe FPD	Yes	July 30, 2022
	PWSD 2 Lincoln County	Yes	July 26, 2022
Livingston	Livingston County Memorial PLD	Yes	July 26, 2022
	PWSD 3 Livingston County	Yes	July 8, 2022
Macon	La Plata NHD	Yes	July 24, 2022
McDonald	PWSD 3 McDonald County	Yes	July 27, 2022

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Miller	Horseshoe Bend TDD	Yes	July 1, 2022
	Tuscumbia FPD	Yes	July 1, 2022
Mississippi	Mississippi Ambulance District	Yes	July 26, 2022
	Mississippi County Health	Yes	July 5, 2022
	Mississippi County Library District	Yes	July 27, 2022
Monroe	Monroe County Ambulance District	Yes	July 29, 2022
	Monroe County NHD	Yes	July 25, 2022
Montgomery	Montgomery Ambulance District	Yes	July 26, 2022
Morgan	Morgan County Health Center	Yes	July 26, 2022
Newton	Diamond SRD Newton County	Yes	July 18, 2022
	Highway 166 CID	Yes	July 26, 2022
	PWSD 1 Newton County	Yes	July 27, 2022
Nodaway	Graham FPD	Yes	July 26, 2022
	Nodaway County Ambulance District	Yes	July 27, 2022
Oregon	Oregon County Ambulance District	Yes	July 24, 2022
	Thayer SRD Oregon County	Yes	July 24, 2022
Ozark	Ozark County Ambulance District	Yes	July 25, 2022
	Ozark County Health Center	Yes	July 27, 2022
Pemiscot	Pemiscot County Health Center	Yes	July 29, 2022
Phelps	Phelps County Regional Medical Center	Yes	July 25, 2022
	St. James Ambulance District	Yes	July 25, 2022
Pike	Buffalo Township FPD	Yes	July 18, 2022
Platte	Clemstone Sewer District	Yes	July 6, 2022
	Edgerton-Trimble FPD	Yes	July 11, 2022
	Platte County Regional Sewer District	Yes	July 7, 2022
	Smithville Area FPD	Yes	July 25, 2022
	Weatherby Lake FPD	Yes	July 24, 2022
Polk	Morrisville FPD	Yes	July 13, 2022
	Polk County 911 Board	Yes	July 25, 2022
	Polk County Health Center	Yes	July 27, 2022
Putnam	Putnam County Health Department	Yes	July 25, 2022
Ralls	Ralls County Library District	Yes	July 26, 2022
Randolph	Randolph County Ambulance District	Yes	July 20, 2022
Ray	Crooked River Drainage District	Yes	July 27, 2022
	Hardin FPD	Yes	July 30, 2022
	Ray County Health Department	Yes	July 25, 2022
	Stet Rural FPD	Yes	July 25, 2022
Ripley	Bennett SRD Ripley County	Yes	July 25, 2022
	Current River SRD Ripley County	Yes	July 25, 2022
	Doniphan SRD Ripley County	Yes	July 25, 2022
	Fairdealing SRD Ripley County	Yes	July 25, 2022
	Flatwoods SRD Ripley County	Yes	July 25, 2022
	Jordan SRD Ripley County	Yes	July 25, 2022

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ripley	Little Black SRD Ripley County	Yes	July 25, 2022
	Logan Creek SRD Ripley County	Yes	July 25, 2022
	Mabrey Bay SRD Ripley County	Yes	July 25, 2022
	Oxly SRD Ripley County	Yes	July 25, 2022
	Pine Bardley SRD Ripley County	Yes	July 25, 2022
	Ponder Gatewood SRD Ripley County	Yes	July 25, 2022
	Poynor SRD Ripley County	Yes	July 25, 2022
	Pratt SRD Ripley County	Yes	July 25, 2022
	Running Water SRD Ripley County	Yes	July 25, 2022
	Tucker Bay SRD Ripley County	Yes	July 25, 2022
	Wolfe Creek SRD Ripley County	Yes	July 25, 2022
Saline	Grand Pass SRD Saline County	Yes	July 26, 2022
	PWSD 2 Saline County	Yes	July 26, 2022
	Saline County Health Department	Yes	July 27, 2022
	Saline-Lafayette Levee District	Yes	July 25, 2022
Scott	Scott County Health Department	Yes	July 27, 2022
Shannon	Timber Community FPD	Yes	July 23, 2022
St. Charles	Kingsmill TDD	Yes	July 1, 2022
St. Clair	St. Clair County Health Center	Yes	July 25, 2022
St. Francois	Bismarck FPD	Yes	July 28, 2022
	Park Hills TDD	Yes	July 27, 2022
St. Louis	1030 Woodcrest Terrace Drive CID	Yes	July 5, 2022
	1030 Woodcrest Terrace Drive TDD	Yes	July 5, 2022
	Affton Plaza CID	Yes	July 1, 2022
	Center at Kenrick Plaza CID	Yes	July 1, 2022
	Eureka FPD	Yes	July 6, 2022
	Metro West FPD	Yes	July 20, 2022
	Natural Bridge/St. Charles Rock Rd. CID	Yes	July 27, 2022
	St. Ann City-Wide TDD	Yes	July 1, 2022
	St. Charles Rock Road TDD	Yes	July 1, 2022
St. Louis City	Euclid Buckingham TDD	Yes	July 26, 2022
	Hampton Berthold CID	Yes	July 27, 2022
	Hampton Berthold TDD	Yes	July 27, 2022
	Laurel TDD	Yes	July 21, 2022
	Tower Grove S Concerned Citizen SBD	Yes	July 14, 2022
Ste. Genevieve	Ste. Genevieve County PLD	Yes	July 27, 2022
Stoddard	Dudley SRD Stoddard County	Yes	July 8, 2022
	Stoddard County Public Health	Yes	July 1, 2022
Taney	76 Entertainment CID	Yes	July 29, 2022
	Central Taney County FPD	Yes	July 25, 2022
	Taney County Health Department	Yes	July 6, 2022
Texas	Texas County EMS Board	Yes	July 28, 2022
Washington	Caledonia FPD	Yes	July 30, 2022
	Washington County Library District	Yes	July 6, 2022

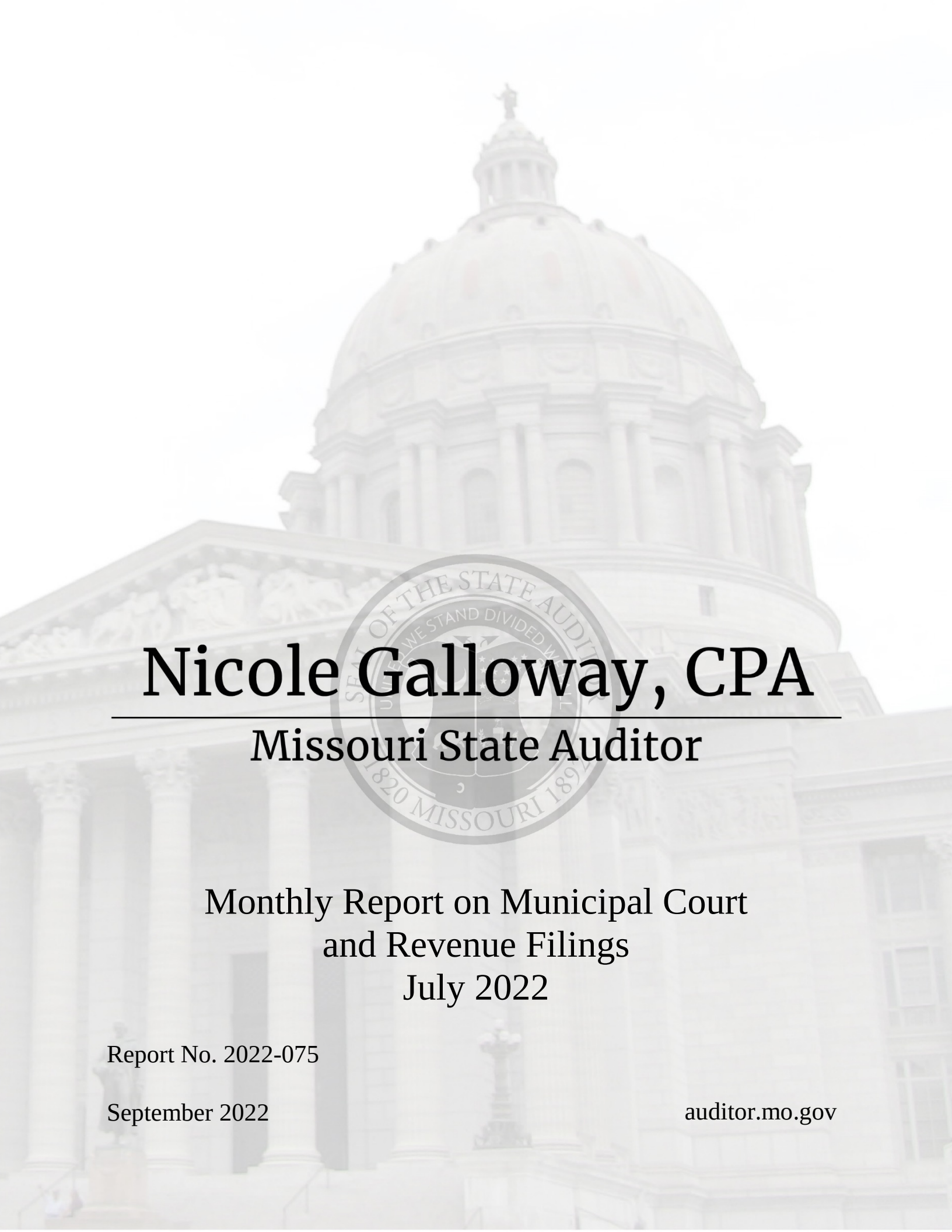
Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wayne	Clearwater FPD	Yes	July 18, 2022
	Wayne County Health Center	Yes	July 26, 2022
Total Filed		176	

Acronyms:

CID	Community Improvement District
EMS	Emergency Medical Service
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings July 2022

Report No. 2022-075

September 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
July 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

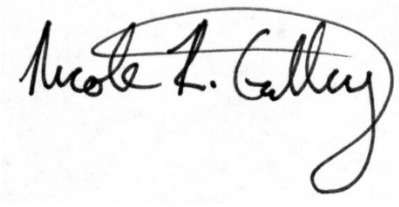
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by July 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 1 city is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in July 2022, after their filing deadline. The filing status for these 55 cities, 3 towns, and 14 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 1 city with a fiscal year end of January 31, 2022, whose financial report was due by July 31, 2022. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.

This report includes the filing status for 55 cities, 3 towns, and 14 villages that filed at least one of the items (financial report, addendum, or certification) in July 2022, after their filing deadline. Of these municipalities, 47 filed an annual financial report, 30 filed an addendum, and 15 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due July 31, 2022

Fiscal Year Ended January 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 28, 2022	n/a	n/a
Total Filed		1		0	0
Total Not Filed		0		0	0
Total n/a		0		1	1

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2021
Filed in July 2022

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	Yes	July 25, 2022	***	***
Total Filed		1		0	0

*** Filed after August 31, 2021, but before July 2022.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in July 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Napoleon	Yes	July 11, 2022	Yes	n/a
Montgomery	City of Wellsville	***	November 5, 2021	Yes	n/a
Total Filed		1		2	0

*** Filed after September 30, 2021, but before July 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in July 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	July 14, 2022	Yes	n/a
Dade	City of Everton	**	November 5, 2021	Yes	n/a
Platte	City of Riverside	**	December 22, 2021	**	Yes
Scott	City of Scott City	**	December 28, 2021	***	Yes
Total Filed		1		2	2

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before July 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in July 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	**	January 28, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	***	March 31, 2022	Yes	***
Total Filed		0		2	0

** Filed by February 28, 2022.

*** Filed after February 28, 2022, but before July 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in July 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Sugar Creek	***	May 26, 2022	Yes	Yes
Total Filed		0		1	1

*** Filed after March 31, 2021, but before July 2022.

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in July 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	***	May 6, 2022	Yes	Yes
Total Filed		0		1	1

*** Filed after April 30, 2022, but before July 2022.

Appendix H
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Bolckow	Yes	July 25, 2022	n/a	n/a
Audrain	Village of Rush Hill	Yes	July 25, 2022	**	n/a
Barry	City of Butterfield	Yes	July 5, 2022	No	n/a
	Village of Emerald Beach	Yes	July 26, 2022	n/a	n/a
Barton	City of Liberal	**	June 16, 2022	Yes	n/a
Bates	City of Rich Hill	Yes	July 26, 2022	No	n/a
Benton	City of Lincoln	**	June 30, 2022	Yes	n/a
	City of Warsaw	Yes	July 11, 2022	Yes	Yes
Butler	City of Poplar Bluff	Yes	July 25, 2022	No	No
Caldwell	City of Polo	**	June 29, 2022	Yes	n/a
Camden	City of Osage Beach	Yes	July 22, 2022	Yes	Yes
Carroll	Town of Carrollton	Yes	July 27, 2022	**	n/a
Christian	City of Ozark	Yes	July 6, 2022	No	n/a
Clay	City of Missouri City	Yes	July 1, 2022	Yes	n/a
Clinton	City of Trimble	**	May 4, 2022	Yes	n/a
Cole	Village of Wardsville	**	June 30, 2022	Yes	n/a
Dade	Village of South Greenfield	Yes	July 25, 2022	n/a	n/a
DeKalb	City of Stewartsville	Yes	July 25, 2022	No	n/a
Dunklin	City of Cardwell	Yes	July 27, 2022	No	No
Franklin	Town of Charmwood	Yes	July 6, 2022	n/a	n/a
Gentry	City of Stanberry	Yes	July 25, 2022	No	n/a
Harrison	City of Bethany	**	June 30, 2022	Yes	n/a
	City of New Hampton	Yes	July 26, 2022	No	n/a
Holt	Village of Fortescue	Yes	July 20, 2022	n/a	n/a
Jasper	City of Sarcoxie	Yes	July 28, 2022	No	n/a
Lincoln	City of Elsberry	Yes	July 26, 2022	No	No
Linn	City of Browning	Yes	July 28, 2022	No	n/a
	City of Meadville	Yes	July 25, 2022	n/a	n/a
McDonald	City of Lanagan	**	June 29, 2022	Yes	**
Mercer	Village of South Lineville	Yes	July 18, 2022	n/a	n/a
Montgomery	City of High Hill	Yes	July 8, 2022	No	n/a
New Madrid	City of Matthews	No		Yes	Yes
	City of Morehouse	Yes	July 27, 2022	No	No
	City of New Madrid	Yes	July 27, 2022	No	n/a
	Village of Tallapoosa	Yes	July 23, 2022	n/a	n/a
Nodaway	City of Parnell	Yes	July 7, 2022	**	n/a
	Village of Guilford	Yes	July 28, 2022	No	n/a
Pemiscot	City of Holland	Yes	July 18, 2022	n/a	n/a
Pettis	City of Houstonia	**	June 30, 2022	Yes	n/a
Pike	Town of Paynesville	Yes	July 29, 2022	n/a	n/a
Platte	City of Camden Point	**	April 5, 2022	Yes	n/a
Polk	City of Humansville	No		Yes	No
Pulaski	City of St. Robert	**	June 30, 2022	Yes	Yes
Saline	City of Blackburn	Yes	July 25, 2022	No	n/a
	City of Emma	**	June 30, 2022	Yes	n/a

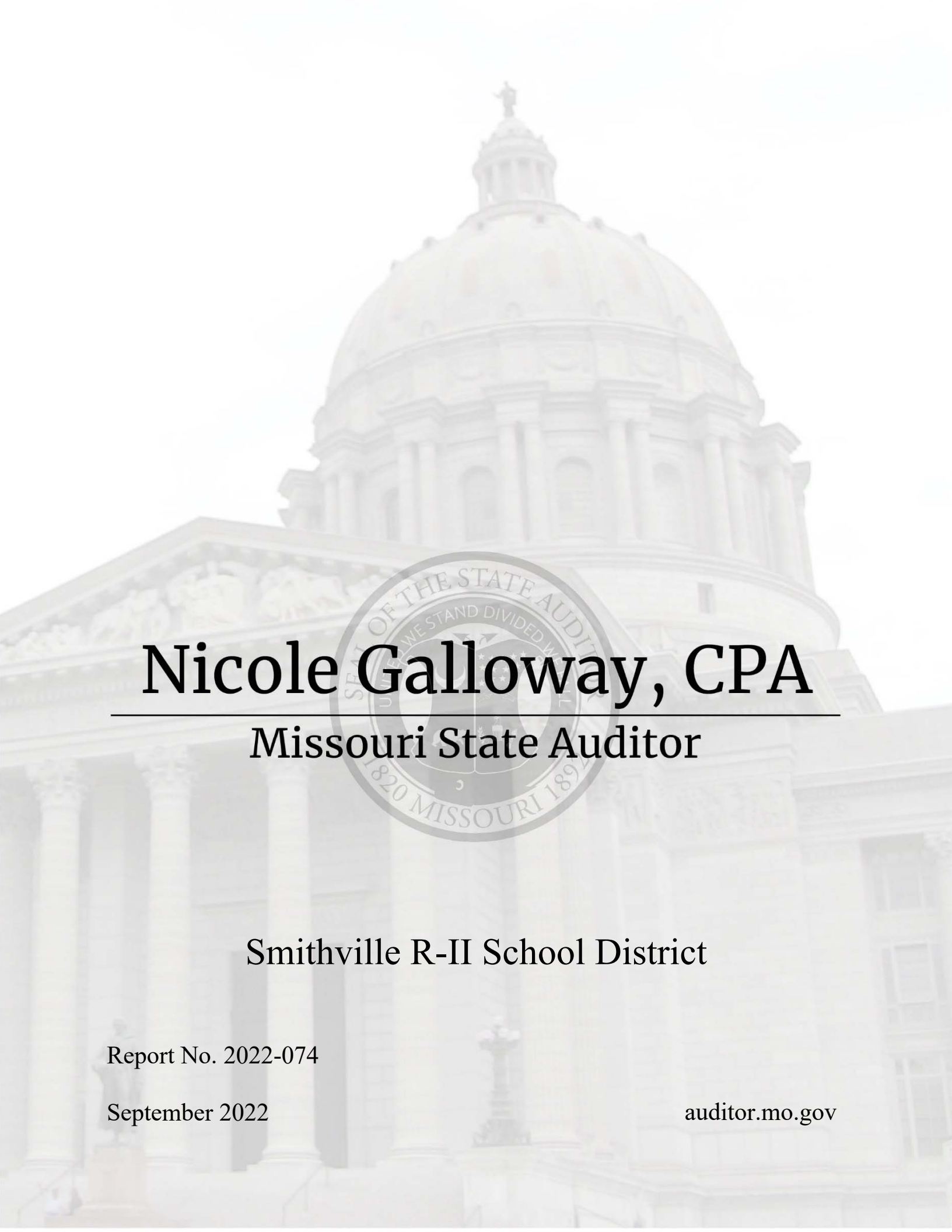
Appendix H
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022
Filed in July 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Saline	City of Miami	Yes	July 21, 2022	n/a	n/a
Schuyler	Village of Glenwood	Yes	July 25, 2022	n/a	n/a
St. Charles	City of St. Charles	**	June 30, 2022	Yes	Yes
	City of St. Paul	Yes	July 6, 2022	n/a	n/a
	City of Wentzville	Yes	July 14, 2022	Yes	Yes
	City of West Alton	Yes	July 21, 2022	n/a	n/a
St. Francois	City of Iron Mountain Lake	Yes	July 25, 2022	No	n/a
St. Louis	City of Breckenridge Hills	Yes	July 29, 2022	**	**
	City of Crestwood	**	May 25, 2022	Yes	Yes
	City of Moline Acres	No		Yes	Yes
	Village of Riverview	Yes	July 28, 2022	Yes	Yes
Sullivan	City of Harris	Yes	July 25, 2022	n/a	n/a
	Village of Pollock	Yes	July 1, 2022	n/a	n/a
Taney	City of Branson	Yes	July 1, 2022	Yes	Yes
Washington	Village of Caledonia	Yes	July 25, 2022	n/a	n/a
Webster	City of Marshfield	**	June 24, 2022	**	Yes
Total Filed		44		22	11

** Filed by June 30, 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Smithville R-II School District

Report No. 2022-074

September 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Smithville R-II School District

Procurement Procedures, Contracts, and Disbursements	District procurement procedures and practices were not sufficient to ensure the district complied with district policy and state law. More frequent solicitation and evaluation of qualifications of the construction management and architectural firms would help ensure the firms meet the current needs of the district. District personnel did not use a sealed bid process as required for several purchases of $45,000 or more, and did not provide a reason why they did not. District personnel did not provide adequate documentation to support purchasing decisions for several purchases. District personnel spent approximately $30,000 on food and employee gifts and awards during the 2019 - 2020 school year that may not have been prudent, reasonable, or necessary use of school funds.
Sunshine Law	The Board of Education did not document members absent in open and closed meetings or the vote to close meetings, as required. The Board discussed some items in closed meetings that do not appear allowable under the Sunshine Law or were not cited as the reason for closing the meeting. Minutes for closed meetings did not include sufficient detail to ensure some topics discussed were allowable.
Additional Compensation	District employees received additional compensation, totaling $16,900, during the 2019 - 2020 school year, for various purposes including teaching dual credit courses and exercise classes that were not included on Board approved salary schedules. In addition, district personnel did not withhold payroll and income taxes from payments made to these employees. Instead, the district issued each employee a 1099 form.
District Controls and Procedures	District personnel do not have controls in place to ensure donations received are used only for their intended purposes. District personnel and volunteers do not issue tickets to attendees and/or keep a tally sheet for athletic events and musical productions. District personnel did not timely prepare and the Board did not timely approve budget amendments for the year ended June 30, 2020. Personnel did not retain some records in accordance with state law.
Attendance Data Changes	The Board has not developed procedures to adequately track some changes made to attendance records and limit the time period when attendance changes can be made. Also, district officials do not review changes made to current school year attendance records.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Smithville R-II School District
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Board of Education
Smithville R-II School District

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Smithville R-II School District. We have audited certain operations of the district in fulfillment of our duties. The district engaged Westbrook & Co., P.C. Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.

2. Evaluate the district's compliance with certain legal provisions.

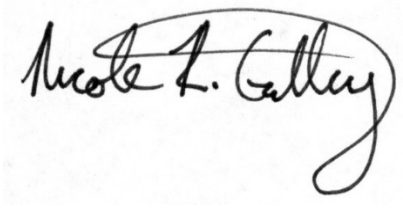
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using judgmental selection. The results of our tests cannot be projected to the entire population from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and the audited financial statements and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Smithville R-II School District.



Nicole R. Galloway, CPA
State Auditor

1. Procurement Procedures, Contracts, and Disbursements

District procurement, contract, and disbursement practices need improvement.

1.1 Procurement procedures

District procurement procedures and practices were not sufficient to ensure the district complied with district policy and state law. We reviewed 62 payment transactions totaling approximately $1.6 million and 10 contracts using judgmental selection from a population of 2019 - 2020 school year payment transactions totaling approximately $38 million. We noted various concerns.

Construction management and architectural services

The district has used the same construction management firm for the past 28 years and the 10-year term of the current contract with this firm makes it unlikely the district will request qualifications again for an extended period. Payments to this firm totaled $152,229 for the 2019 - 2020 school year and total expenditures included in Amendment I of the current contract are anticipated to be approximately $427,000. District personnel entered into the current 10-year contract with the firm in January 2019 after requests for proposals (RFP) were solicited in October 2018. The district's financial consultant indicated the RFP was written to implement the district's 10-year facility master plan. However, the RFP did not state the length of the plan and it was not available for interested parties to use in their responses to the RFP because it had not yet been developed. We could not review the documentation of the evaluation and selection of the construction management firm because the documentation was destroyed in a sewer backup in January 2021.

In addition, district personnel have established a long-term relationship with an architectural firm and the expected term of the relationship makes it unlikely the district will request qualifications again for an extended period. District personnel solicited requests for qualifications (RFQ) in November 2018 to establish a relationship with an architectural firm for the purpose of developing a facilities master plan, designing the resulting projects once funded, and providing on-call services. District personnel entered into a contract with the firm in July 2019 to develop a master facility plan and provide on-call architectural services, and entered into another contract with this firm in May 2020 to design the first phase of the master facility plan. Additional contracts to design the second and third phases of the master facility plan are expected to be awarded to this same firm within the next 10 years. We could not review the documentation of the evaluation and selection of the architectural firm for the 10-year master facility plan and on-call architectural services because the documentation was destroyed in the sewer

backup. During the 2019 - 2020 school year, the district paid the architectural firm $75,884.

The district believes using the same construction management and architectural firms for the entire 10-year master facility plan is more cost effective than hiring new firms for each phase of the plan who would need to be informed about the work completed in the previous phase(s).

Sections 8.285 to 8.291 and 8.675 to 8.687, RSMo, provide the requirements for obtaining, evaluating, and negotiating for architectural and construction management. More frequent solicitation and evaluation of firm qualifications would help ensure the firms meet the current needs of the district.

Sealed bids and proposals

District personnel did not use a sealed bid process as required for purchases of $45,000 or more for the following purchases made during the 2019 - 2020 school year and July 2020:

Item	Cost
Chromebooks	$ 295,197
Laptops (1)	120,348
Alternative transportation services	84,390
Science curriculum materials	69,411
Lease payment (2)	63,554
Behavioral health services	53,892
Occupational therapy	49,863
Total	$ 736,655

(1) Laptops were procured in the 2019 - 2020 school year, but were not paid for until July 2020.

(2) The district entered into a 3-year lease for Chromebooks in May 2017.

District personnel did not provide a reason why they did not use a sealed bid process for the purchases. They indicated written bids were obtained and awarded to the low bidders for the Chromebooks, laptops, and leased Chromebooks and district personnel indicated only approved vendors are invited to bid on technology purchases. The financial consultant also indicated the district obtained written bids from and selected the vendors that best met the districts needs for alternative transportation, behavioral health services, and occupational therapy services. However, district personnel did not provide written documentation of the evaluation and selection of the winning bidders.

The district's financial consultant indicated there were only 3 vendors offering a science curriculum that met Missouri Learning Standards; however, he could not provide documentation to support this assertion. In addition, we

were unable to review the evaluation and selection of the 3 science curriculum vendors because district personnel did not retain the documentation.

Board policy DJF requires employees to solicit sealed bids for items costing $45,000 or more. Competitive procurement using a sealed bid process not only ensures the district is complying with board policies, but also helps ensure the district has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in district business.

Documentation

District personnel did not provide adequate documentation to support purchasing decisions for the following purchases made during the 2019 - 2020 school year:

Item	Cost
Special education services	$ 217,079
Wireless network maintenance	91,604
Biomedical course materials and lab supplies	58,616
Student mental health and other at-risk services	56,371
Advanced Placement (AP) testing	37,780
Desktop computers	32,970
Desk barriers	21,453
Professional development services	17,500
Convertible tables	14,953
American College Test (ACT) study materials	14,779
Sound panel wall	11,603
District satisfaction survey	10,500
Plexiglass counter shields	8,969
Total	$ 594,177

The district's financial consultant indicated the vendors providing special education services, biomedical course materials and lab supplies, student mental health and other at-risk services, AP testing, professional development services, ACT study materials, and the district satisfaction survey were all single feasible sources but this was not documented as required. The district's financial consultant also indicated no bids were solicited for the desk barriers and the Plexiglas counter shields because these were emergency purchases related to the COVID-19 pandemic. However, there was no documentation of the Superintendent's written authorization for either purchase as required. District personnel did not maintain supporting documentation to demonstrate the amounts paid for wireless network maintenance, desktop computers, and convertible tables agreed with the amounts in cooperative purchasing agreements the district used to obtain the goods and services. The district's financial consultant indicated the sound panel wall was not bid because the

funds used to make the purchase were provided by the Parent Teacher Organization.

Board policy DJF requires employees to obtain three bids, quotes, or offers for items costing between $3,500 and $45,000. In addition, Board policy DJF allows the purchasing officer to waive the bidding requirements in certain circumstances. For example, he/she must document in writing when a vendor is a single feasible source and must obtain the Superintendent's written authorization for emergency purchases. Board policy DJF also indicates all funds deposited with the district, regardless of source, are considered district funds and any purchases made with these funds must comply with district policies and procedures. Documentation of the various bids and proposals received, the selection process, and criteria (including single source, cooperative agreement, or emergency procurements justifications), is necessary to demonstrate compliance with board policies and support decisions made.

1.2 Food and gift purchases

District personnel spent approximately $30,000 on food and employee gifts and awards during the 2019 - 2020 school year that may not have been prudent, reasonable, or necessary uses of district funds. In addition, the district does not have written policies on employer-provided food, gifts, and awards.

The food purchases were for employee meetings, training sessions, employee recognition and appreciation, holiday parties, and lunches at local restaurants. The employee gifts and awards included employee recognition and appreciation, incentives, and teacher of the year awards. The district's financial consultant indicated these items were purchased with budgeted funds which were approved by the Board. In addition, he indicated the Board approves checks each month, including checks for these items.

While some of these purchases may be appropriate, the district has not established any guidance or policies about food, gift, and award purchases. Examples of the types of provisions the district could incorporate into its own guidance and policies can be found in the State of Missouri's state agency policies. For example, the State of Missouri's agency-provided food policy only allows for food at official business functions and light refreshments at other agency sponsored activities (employee retirement, employee appreciation, etc.). In addition, the state's policy requires documentation to support food purchases including (1) purpose, (2) list of participants or estimated number of invitees, and (3) cost of food provided. The State of Missouri also has an agency gift and award policy that allows retirement, service, and other recognition award gifts that are reasonable and primarily represent a token of recognition and not a reward with a cash equivalent or substantial monetary value.

District residents have placed a fiduciary trust in their public officials to spend district revenues in a prudent and necessary manner. Established policies on district provided food and gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds.

Recommendations

The Board of Education:

1.1 Periodically request and evaluate qualifications for architectural and construction management services. In addition, ensure district personnel competitively procure goods and services in accordance with board policies and maintain documentation of decisions made.

1.2 Ensure all disbursements are a necessary and prudent use of district funds. In addition, the Board should establish policies regarding food, gift, and award purchases, if such purchases are considered necessary.

Auditee's Response

1.1 The district put out an RFP for professional services for construction management and architectural services to create a long-term master building plan (plan). The plan, created with public input and approved by the Board of Education contains a 2020, 2025, and 2030 capital improvement plan with identified projects. Each phase builds on itself and requires consistency to ensure budgets and timeframes are maintained. The district believes there is value in a long-term relationship with the professional service providers because of their prior knowledge of worksite conditions and work performed during each phase, what pre-construction services need to be done for each phase, and what work remains as the project enters a new phase. If new construction management and architecture firms were brought in each time, time and money would be wasted "catching up." Secondly, projects do not begin when voters approve the bonds that pay for the projects; years of advance planning, including design work and cost estimating, must be prepared prior to the bond ever appearing on the ballot - not having a relationship with professional service providers prior would again cost patrons time and money. The district complied with state law and Board Policy FEC for construction management services and Board Policy FEB for architectural services. The district used scoring guides, conducted interviews, and produced the questions and interview schedules for said interviews during the audit. At the time of selection, the district also provided the Board with recommendations concerning the bids, but was unable to produce those documents due to sewer backup that is addressed in Management Advisory Report (MAR) finding number 4.4. The district will work to ensure that all records regarding its selection of professional services are safely stored and accessible for

review, while ensuring that the plan is completed in a timely manner and at the lowest cost.

Sealed bids: The district will continue to follow the Board approved policies and procedures when soliciting bids or quotes via competitive purchasing, as outlined under Board Policy DJF-1 and Administrative Procedure DJF-1-AP(1).

To better document district purchases, the Board will adopt and require that Form DJF-AF3 be completed for applicable purchases. The Form will also enable the district to standardize its documentation of circumstances surrounding single source, cooperative, and emergency purchases. Administratively, DJF-AF3 will go in to effect on September 1, 2022.

1.2 *The purchases referenced by the State Auditor were items purchased out of budgeted supply accounts or activity accounts. For example, the Board's purchases of a holiday turkey for staff was budgeted and approved by the Board under the supply account. Food and drinks were purchased for after school meetings to provide a light snack for participants via the budgeted supply accounts approved by the Board. Each fall, spirit wear was purchased for staff via donations received by vendors who participated in a back to school event. The donations were then budgeted and approved by the Board via the activity account. All supply accounts and activity accounts are Board approved as part of the annual budget. Each month the Board approves checks and receives a general ledger update on how these accounts are operating. The district will continue to plan and implement its annual budget pursuant to Board Policy DB, and document purchases as required under Board Policy DJF-1. Any purchases deemed imprudent or unnecessary and denied by the Board will not be made. The district is in the process of developing an administrative policy and procedure regarding the purchase of nominal gifts, food, and beverages.*

2. Sunshine Law

The district did not comply with the Sunshine Law for open and closed meetings.

Required information

The Board did not document members absent in open and closed meetings or the vote to close meetings, as required. The district financial consultant indicated that beginning in April 2021 some required information and some meeting details (see insufficient detail section) were not included in the minutes approved by the Board and this has since been corrected with training and new personnel assigned to document the minutes. The consultant did not provide a reason why required information was not included in meeting minutes prior to April 2021.

Allowable topics

The Board discussed some items in closed meetings that do not appear allowable under the Sunshine Law or were not cited as the reason for closing the meeting. For example, closed meeting minutes note the Board discussed organizational restructuring options and restructuring the district office in closed meetings. The discussions were included under personnel matters in the minutes and Section 610.021.03, RSMo, was cited as a reason for closing the meetings; however, the minutes do not indicate if the discussion included hiring, firing, disciplining, or promoting or particular employees. At another closed meeting the Board evaluated the superintendent's performance as allowed by Section 610.021.13, RSMo; however, this section was not cited as a reason for closing the meeting. The district financial consultant indicated the Board and district personnel are familiar with the Sunshine Law and any unallowable discussion was due to an inadvertent error.

Insufficient detail

Minutes for closed meetings did not include sufficient detail to ensure some topics discussed were allowable. Closed meeting minutes included only a brief description of the topics discussed unless a vote was taken. For example, each month, the closed meeting minutes include "Personnel Report" as a topic for discussion under "Personnel Matters." Other frequent topics listed under "Personnel Matters" included discussion with a school administrator; approval of new positions; and salary, stipend, and compensation discussions. Without sufficiently detailed meeting minutes it is unclear if all of these discussions were appropriate for closed meetings.

Conclusion

Missouri's Sunshine Law, Chapter 610, RSMo, provides for transparency and openness of government. Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of actions and decisions, including the date, time, place, members present, members absent, and a record of any votes taken. The minutes need to provide sufficient details of discussions to demonstrate compliance with statutory provisions and support important decisions made. Section 610.021, RSMo, lists the topics that may be discussed in closed meetings. Section 610.022, RSMo, provides that a meeting or vote may be closed only after the vote of each member on the question of closing the meeting and the specific reason for closing the meeting or vote by making specific reference to the specific section of law that is announced publicly at the open session and entered into the minutes. Section 610.022.3, RSMo, mandates that the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law as announced in justification for closing the meeting.

Recommendation

The Board of Education ensure meeting minutes are complete, accurate, and sufficiently detailed and only allowable topics are discussed in closed meetings. In addition, ensure discussions in closed meetings are limited to only those specific reasons cited for closing the meeting.

Auditee's Response

Staff and the Board of Education have received training to ensure compliance with the Missouri Sunshine Law including ensuring meeting minutes are complete, accurate, and sufficiently detailed. In addition, the Board will ensure specific exemptions for closing a meeting under the Sunshine Law are fully documented in the open minutes, ensure only topics that are covered by the specific exemptions under the Sunshine Law are discussed in closed meetings, and discussions are limited to the specific exemptions under the Sunshine Law for entering closed session.

3. Additional Compensation

District employees received additional compensation, totaling $16,900, during the 2019 - 2020 school year, for various purposes including teaching dual credit courses and exercise classes that were not included on Board approved salary schedules. In addition, district personnel did not withhold payroll and income taxes from payments made to these employees. Instead, the district issued each employee a 1099 form. The district's financial consultant indicated the payments are not included on salary schedules or subject to payroll withholding because the district uses funding from the university managing the dual credit program and vendor sponsorships for the additional compensation rather than tax revenue.

All compensation should be approved by the Board and included on salary schedules as necessary to ensure all employees are treated fairly and equitably and salaries are calculated consistently and are reasonable. In addition, the failure to withhold and properly report payroll and income taxes for district employees makes the district potentially subject to additional tax liabilities along with penalties and interest. For employees, IRS regulations require employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes.

Recommendation

The Board of Education ensure pay schedules are complete and all compensation is approved by the Board. In addition, the Board should ensure all employee compensation paid is subject to proper withholdings and properly reported.

Auditee's Response

The Board of Education will continue to ensure pay schedules are complete and all compensation is approved by the Board. Going forward, the Board will ensure that all employee compensation is paid subject to proper withholding and properly reported.

4. District Controls and Procedures

District controls and procedures over donations, event sales, budget amendments, and record preservation and retention need improvement.

4.1 Donations

District personnel do not have controls in place to ensure donations received are used only for their intended purposes. District personnel account for

donations within one account in the Student Activities Fund. However, there is no separate accounting for donations intended for a specific purpose within that account and district personnel are not otherwise tracking the donations to ensure they are only used as intended. District personnel believed that accounting for the donations in one account was sufficient. During the 2019 - 2020 school year, the district received donations totaling $11,897 specifically intended for various purposes including food boxes, Christmas gifts, and clothing and hygiene items for the Warrior Closet.

Separate funds and/or accounting of receipts and related disbursements associated with specific purposes are necessary to ensure donation receipts are expended as the donors intended.

4.2 Event sales

District personnel and volunteers do not issue tickets to attendees and/or keep a tally sheet for athletic events and musical productions. Without some method of determining attendance, there is no way for district personnel to reconcile collections to deposits and ensure all receipts are deposited. The district's financial consultant did not provide an explanation for why a method to determine attendance had not been developed. The district collected approximately $82,000 in admission fees for the 2019 - 2020 school year.

Issuing tickets or maintaining a tally sheet to account for attendees and reconciling that information to the money collected is necessary to properly account for event receipts and the amount deposited.

4.3 Budget amendments

District personnel did not timely prepare and the Board did not timely approve budget amendments for the year ended June 30, 2020. The Board amended the budget on June 24, 2020, only after disbursements exceeded the total amount budgeted. After the amendment, district personnel still overspent the Student Activity, School Foundation, and Debt Service Funds. The district's financial consultant indicated the amendments were not complete until late May, and as a result, the amended budget was not ready for Board approval until June 2020. In addition, the financial consultant indicated amended amounts were based on actual expenditures through April 2020 and their best estimate of activity for May and June 2020.

Section 67.040, RSMo, requires political subdivisions to keep disbursements within amounts budgeted and allows for budget increases, after the governing body officially adopts a resolution setting forth the facts and reasons. Board monitoring of actual disbursements compared to budgeted amounts and formal amendment of budgets before the related disbursements are incurred is necessary to ensure compliance with state law.

4.4 Record preservation and retention

District personnel did not retain some records in accordance with state law. Upon the retirement of the Chief Financial Officer, district personnel stored his records in a mechanical room at the district office. Some of the records,

including the procurement documents described in MAR finding number 1.1, were soiled and ruined from a sewer backup in January 2021.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. In addition, storing records in secure areas that are free from excessive heat, moisture, and threats of destruction is necessary to ensure records are retained in accordance with state law. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.

Recommendations

The Board of Education:

4.1 Ensure donations collected are adequately tracked and/or deposited into a separate account and used for their intended purposes.

4.2 Ensure receipts deposited for all events are reconciled to the paid attendance.

4.3 Prepare and approve budget amendments prior to incurring the related disbursements.

4.4 Store records in secure areas and ensure all records are retained in accordance with state law.

Auditee's Response

4.1 The district has created sub accounts under its existing Care Account (within the Student Activities Fund) that will provide a more detailed accounting of funds received and help ensure that funds continue to be used for their intended purpose.

4.2 The Board of Education recognizes that it needs to have a system in place to ensure receipts deposited for all events are reconciled to the paid attendance. The Board plans to address this during the 2022-2023 school year by going to an on-line electronic ticketing system to eliminate cash at the point of sale and providing accurate attendance information for all interscholastic and scholastic events.

4.3 The Board will follow its policy, DB – Annual Budget, to comply with State Law and guidelines outlined in the Department of Elementary and Secondary Education Missouri Financial Accounting Manual. Financial reports will be reviewed monthly by the Board of Education and staff to monitor budgeted revenue and expenditures vs. actual revenue and expenditures. If required, budget amendments

will occur prior to any disbursement that would cause a fund to exceed its budgeted amount.

4.4 *The district follows the guidance of the Missouri Secretary of State process of fully digitizing its records in October 2016, beginning with documents from the Board, including agendas and minutes. Student records were digitized starting in 2014, and the district has digitized the past 18 years of student records, by digitizing both the current year and one archive year on an annual basis. Due to lack of time, manpower, and funding, the district has not yet put a plan in place to digitize the archived records of the Board, which include the procurement documents addressed by the State Auditor in MAR finding number 1.1 and destroyed due to a sewer backup in January 2021. In the meantime, the district will better ensure that physical records not yet digitized are stored in secure areas that are free from excessive heat, moisture, and threats of destruction.*

5. Attendance Data Changes

The Board has not developed procedures to adequately track some changes made to attendance records and limit the time period when attendance changes can be made. Also, district officials do not review changes made to current school year attendance records.

District procedures require recording of daily student attendance in the attendance system by each teacher or by a substitute teacher when a teacher is absent. Each school's administrative assistant runs a report to ensure all attendance has been entered. Changes after the current day can be made anytime for the current school year by the administrative assistants and the teachers assigned to each class. The system does not have the ability to track these changes and although documentation is maintained to support changes made, this documentation is not reviewed by district administrative personnel. Instead, the district's financial consultant indicated attendance is reviewed by the school principal and administrative assistant daily and these individuals also review overall attendance for patterns and irregularities.

Correcting attendance data is necessary to ensure accuracy in the reporting process and any changes must be made before attendance can be certified to the Department of Elementary and Secondary Education. Without limiting the time frame during which attendance system changes can be made or reviewing changes made, attendance data is subject to erroneous changes that may affect attendance reports to the DESE.

Recommendation

The Board of Education implement additional controls and procedures to ensure student attendance data is accurately recorded and reported, including restricting the time frame during which changes can be made. The Board should also require documentation of changes made to attendance data be reviewed for accuracy.

Auditee's Response

PowerSchool, the district's attendance system, received an update with Version 21.2.2.0, which provides an electronic timestamp when data is entered or revised, as well as other security enhancements, including attendance change logs. This update enables the district to better ensure that attendance is properly recorded and reported. Internal controls are in place at the building level and district level to monitor attendance closely for accuracy. All attendance change logs will be monitored and verified for accuracy at the district level.

Smithville R-II School District
Organization and Statistical Information

The Smithville R-II School District is located in the western part of Missouri, covering parts of Clay, Platte, and Clinton counties.

The district currently has one early childhood center, three elementary schools (grades K-6), a junior high school (grades 7-8), and a high school (grades 9-12). Enrollment was approximately 2,600 students for the 2019 - 2020 school year. The district employed 228 full-time employees and 108 part-time employees (teachers, aids, custodians, and nurses) at June 30, 2020.

The Smithville R-II School District has been classified under the Missouri School Improvement Program as "Accredited" by the Missouri Department of Elementary and Secondary Education.

Board of Education

An elected board acts as the policy-making body for the district's operations. The board's seven members serve 3-year terms without compensation. Members of the board at June 30, 2020, were

Denney Fales, President
Sarah Lamer, Vice-President
Wade Keifer, Member
Ian Saxton, Member
Len Matthies, Member
Scott Haggerty, Member
Susan Whitacre, Member

Superintendent

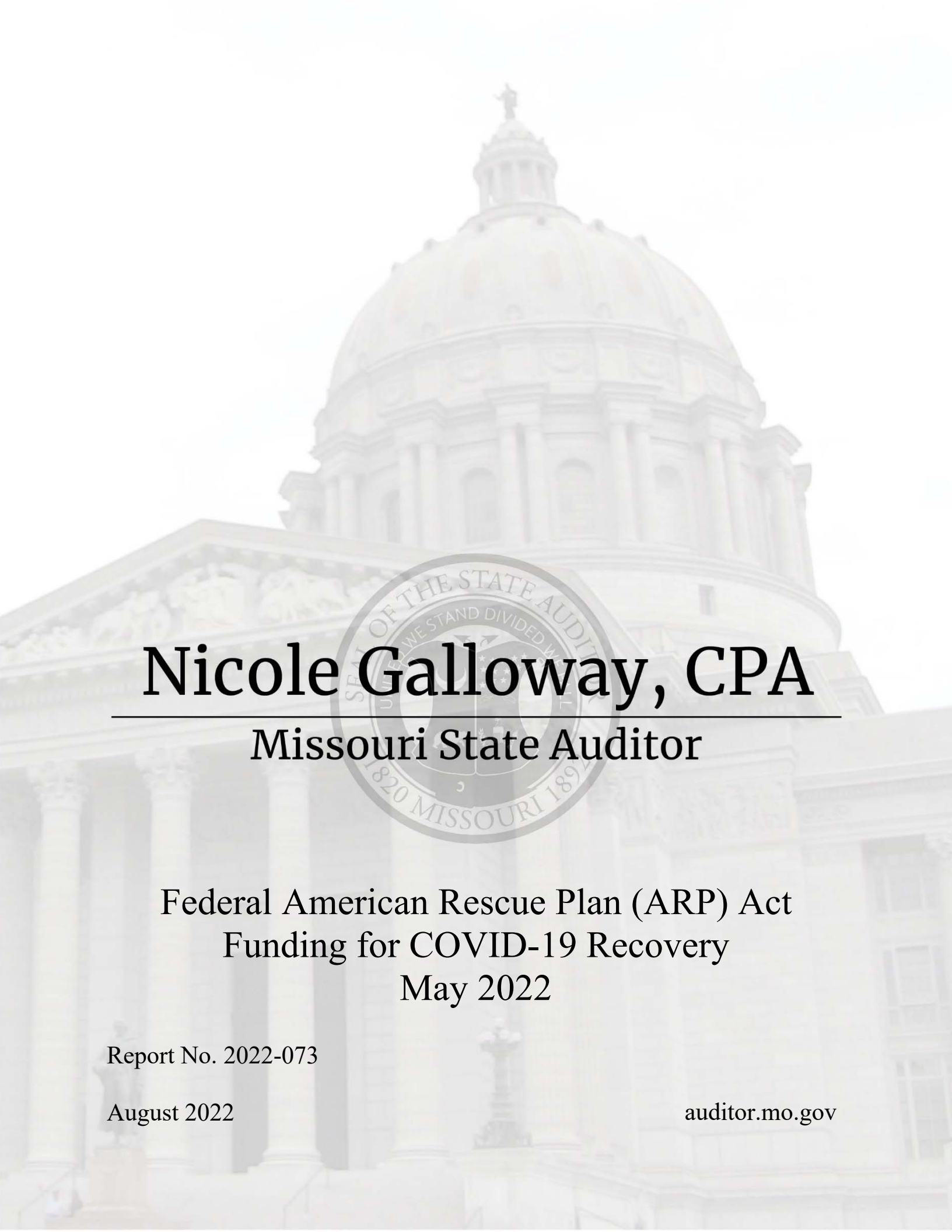
The district's superintendent at June 30, 2020, was Todd Schuetz and his annual compensation was $165,714. The superintendent's compensation is established by the board.

Financial Activity

A summary of the district's financial activity obtained from the financial statement audit report for the year ended June 30, 2020, follows.

SMITHVILLE R-II SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
Local	$ 8,278,493	$ 4,792,354	$ 3,271,070	$ 1,681,432	$ 18,023,349
County	373,903	174,004	101,823	47,310	697,040
State	1,570,661	10,478,456	-	19,372	12,068,489
Federal	852,195	486,131	-	14,702	1,353,028
Other	4,303	-	-	-	4,303
Total Revenues	11,079,555	15,930,945	3,372,893	1,762,816	32,146,209
EXPENDITURES:					
Instruction	2,034,769	11,596,474	-	86,294	13,717,537
Student activities	882,129	566,018	-	-	1,448,147
Student services	898,159	724,659	-	5,772	1,628,590
Instructional staff support	210,626	665,312	-	4,708	880,646
Building level administration	579,312	1,464,806	-	-	2,044,118
General administration & central services	1,942,507	940,464	-	113,703	2,996,674
Operation of plant	2,429,987	-	-	61,521	2,491,508
Pupil transportation	1,480,659	48,327	-	-	1,528,986
Food service	927,287	-	-	-	927,287
Community services	94,031	19,669	-	-	113,700
Facility acquisition and construction	-	-	-	917,103	917,103
Debt service:					
Principal retirement	-	-	6,686,000	550,000	7,236,000
Interest and fees	-	-	1,212,680	829,855	2,042,535
Total Expenditures	11,479,466	16,025,729	7,898,680	2,568,956	37,972,831
Revenues Over (Under) Expenditures	(399,911)	(94,784)	(4,525,787)	(806,140)	(5,826,622)
Other Financing Sources (Uses):					
Transfers	(94,784)	94,784	-	-	-
Net change in fund balances	(494,695)	-	(4,525,787)	(806,140)	(5,826,622)
Fund balance, beginning	4,754,986	-	8,812,831	2,579,361	16,147,178
Fund balance, ending	$ 4,260,291	$ -	$ 4,287,044	$ 1,773,221	$ 10,320,556



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery
May 2022

Report No. 2022-073

August 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
May 2022
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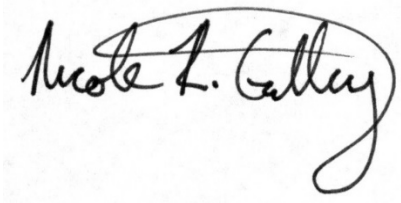
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of May 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In May, the state spent $159.3 million from federal ARP Act assistance (Appendix A). Through the end of May, the state has received $3.83 billion and spent $1.02 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of May 31, 2022, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In May, the state spent $159.3 million from federal ARP Act assistance (Appendix A). Through the end of May, the state has received $3.83 billion and spent $1.02 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
May 1, 2022, through May 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Housing Assistance Stimulus Fund	$ 0	80,895,071	80,895,071	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	729,285	0	729,285	0	0	0	0
Coronavirus State Government Fiscal Recovery Fund	1,231,316,975	1,342,648,066	0	0	0	157,048	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	0	270	0	157,048	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	100,454,171	0	3,101,505	0	0	35,241	97,317,425
Coronavirus State Government Fiscal Recovery - Broadband Fund	674,586	0	105,217	0	0	0	569,369
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	554,253	56,865,208	57,419,461	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	122,196,702	0	6,775,034	0	0	0	115,421,668
Office of Administration Federal Stimulus 2021 Fund	0	95,000	95,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	0	833,200	0	0	0	0	833,200
Secretary of State Federal Stimulus 2021 Fund	122,908	238,937	325,604	0	0	0	36,241
Department of Natural Resources Federal Stimulus 2021 Fund	0	152,216	150,990	0	0	0	1,226
Department of Mental Health Federal Stimulus 2021 Fund	0	688,620	650,133	0	0	0	38,487
Department of Social Services Federal Stimulus 2021 Fund	0	3,066,102	3,063,514	0	0	0	2,588
Department of Health and Senior Services Federal Stimulus 2021 Fund	8,096,012	2,000,000	5,980,368	0	0	3,822	4,111,822
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(64,864)	68,738	43,899	0	0	0	(40,025)
Total all Funds	$ 1,474,718,953	1,487,551,158	159,335,351	0	157,048	196,111	2,802,895,697

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through May 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	225,161,395	0	0	0	0
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	111,488,138	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	270	0	157,048	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	13,198,478	0	110,551,287	35,384	97,317,425
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	210,434	0	779,803	0	569,369
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	149,743,663	149,743,663	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	172,109,368	56,687,700	0	0	0	115,421,668
Office of Administration Federal Stimulus 2021 Fund	95,000	95,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	63,354	0	0	0	833,200
Secretary of State Federal Stimulus 2021 Fund	1,822,313	1,786,072	0	0	0	36,241
Department of Natural Resources Federal Stimulus 2021 Fund	152,216	150,990	0	0	0	1,226
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Mental Health Federal Stimulus 2021 Fund	688,620	650,133	0	0	0	38,487
Department of Social Services Federal Stimulus 2021 Fund	10,036,168	10,033,580	0	0	0	2,588
Department of Health and Senior Services Federal Stimulus 2021 Fund	28,533,665	24,372,017	0	0	49,826	4,111,822
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	215,577	255,602	0	0	0	(40,025)
FMAP Enhancement Expansion Fund [3]	132,553,490	132,553,490	0	0	0	0
Total all Funds	$ 3,825,862,658	1,022,881,751	0	111,488,138	111,573,348	2,802,895,697

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	225,161,395	217,002,605
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	149,743,663	1,612,380,996
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the American Rescue Plan Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the American Rescue Plan Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451
Special Education Program	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	0	3,253,268
Total DESE Federal Emergency Relief 2021 Fund	1,913,383,532	149,743,663	1,763,639,869
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	365,000	0	365,000
Office of Childhood - personal service	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022
Total DESE Federal Stimulus 2021 Fund	448,241,317	0	448,241,317
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND			
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the American Rescue Plan Act of 2021	500,000	0	500,000
Total MoDOT Federal Stimulus 2021 Fund	500,000	0	500,000

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	10,511,801	0	10,511,801
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,355,322	56,687,700	1,667,622
Division of Community and Public Health - Brain Injury Waiver	11,527	0	11,527
Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care	3,170,849	0	3,170,849
Total HCBS FMAP Enhancement Fund	72,049,499	56,687,700	15,361,799

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	300,000	0	300,000
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	200,000	95,000	105,000
Total OA Federal Stimulus 2021 Fund	500,000	95,000	405,000
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,822,313	1,518,023
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	150,990	10,233,352
Total DNR Federal Stimulus 2021 Fund	10,384,342	150,990	10,233,352
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund	324,694,749	269,650,237	55,044,512
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund[2]	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	124,442,402	17,557,598
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	323,100	0	323,100
Total DED Federal Stimulus 2021 Fund	323,100	0	323,100

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND			
Division of Employment Security - personal service	707,500	0	707,500
Division of Employment Security - expense and equipment	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND			
Division of Behavioral Health - treatment of alcohol and drug abuse	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	1,890,000	0	1,890,000
Division of Behavioral Health - adult community programs - testing	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	490,324	119,264	371,060
Division of Behavioral Health - prevention and education services	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	382,132	357,956	24,176
Division of Behavioral Health - youth community programs	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	78,750	0	78,750
Total DMH Federal Stimulus 2021 Fund	7,319,007	688,620	6,630,387
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	10,033,580	83,425,497
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - family violence prevention	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault	2,940,803	0	2,940,803
Children's Division - specialized investigation skills training	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment	6,249,049	0	6,249,049
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000
Total DSS Federal Stimulus 2021 Fund	137,935,106	10,033,580	127,901,526
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	81,685	82,349
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	24,290,332	160,299,435
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	0	26,234,737
OA - Information Technology Service Division - for DHSS - expense and equipment	13,058	0	13,058
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service	125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	11,261,324	0	11,261,324

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Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations	39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	0	187,480
Total DHSS Federal Stimulus 2021 Fund	222,614,962	24,372,017	198,242,945
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	157,048	251	156,797
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	65,000,000	247,825	64,752,175
DMH - Critical Healthcare Staffing	35,000,000	12,913,909	22,086,091
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	7,250	335,846
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	110,551,287	13,168,984	97,382,303
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	12,000,000	0	12,000,000

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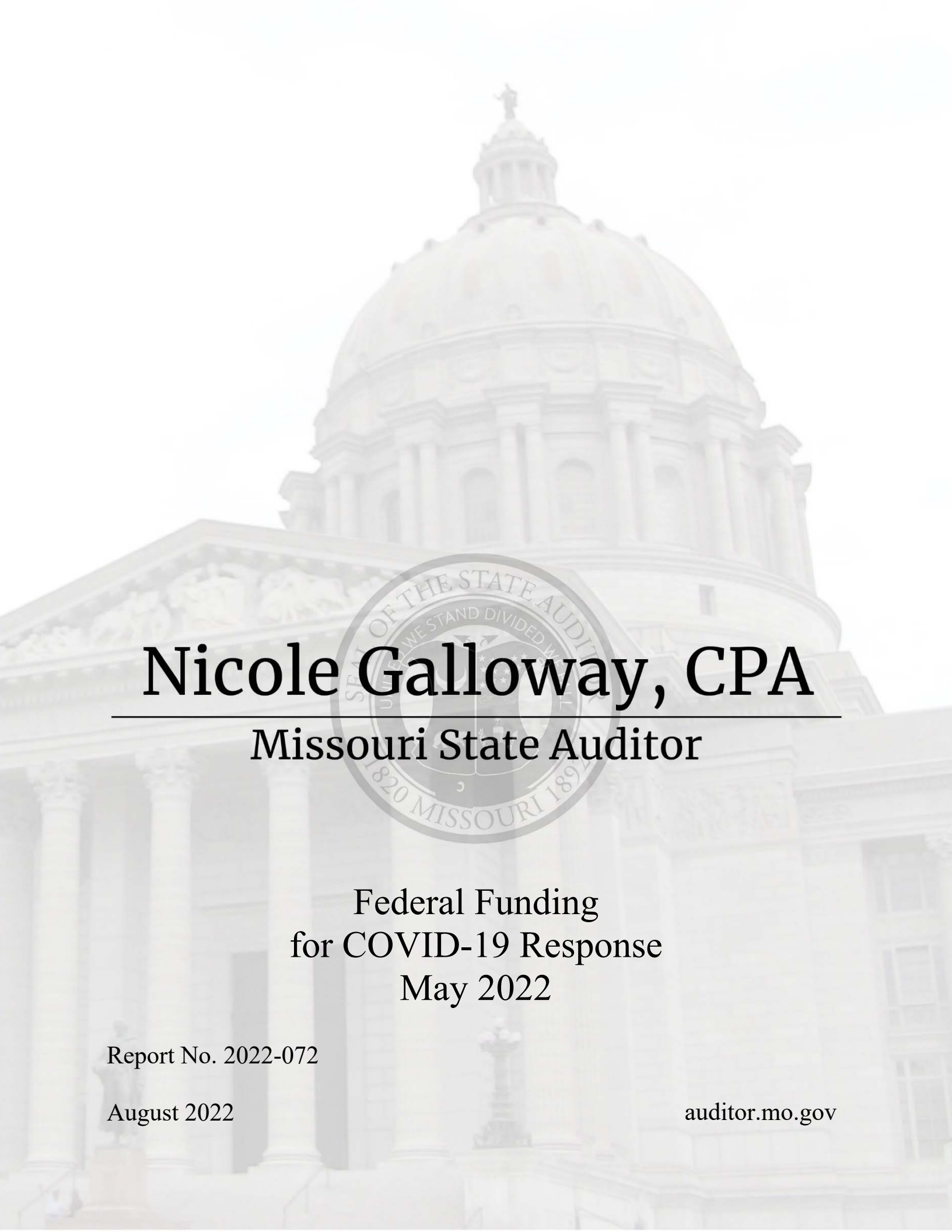
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through May 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	210,434	432,875
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	210,434	569,369
Total All Funds	$ 3,852,593,938	876,290,940	2,976,302,998

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response May 2022

Report No. 2022-072

August 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
May 2022
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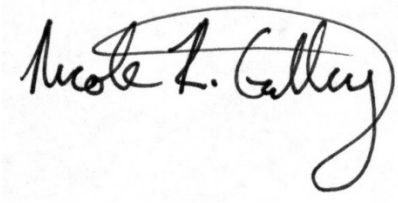
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of May 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In May, the state spent $141.7 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received $5.99 billion and spent $5.75 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.72 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of May 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of May 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of May 31, 2022, approximately $4.23 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of May 31, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of May 31, 2022, approximately $10.93 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In May, the state spent $141.7 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received a total of $5.99 billion and spent $5.75 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.72 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
May 1, 2022, through May 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 10,394,608	5,493	217,563	0	0	10,226	10,172,312
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	66,342,358	66,342,358	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	1,226,585	22,221,121	11,085,801	0	0	2,778	12,359,127
Department of Elementary and Secondary Education Federal Emergency Relief Fund	666,281	39,905,504	40,444,436	0	0	9,308	118,041
Department of Elementary and Secondary Education Federal Fund [2]	56,249	(9,989,703)	0	0	0	0	(9,933,454)
Department of Higher Education and Workforce Development Federal Stimulus Fund	22,048	38,288	37,461	0	0	0	22,875
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	242,207	1,187,374	813,276	0	0	0	616,305
Missouri Department of Transportation Federal Stimulus Fund	2	126,218	126,218	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	13,250,642	42,493	9,172,304	0	0	3,916,948	203,883
Department of Mental Health Federal Stimulus Fund	3,520,398	371,143	392,126	0	0	7,696	3,491,719
Department of Mental Health Federal Fund [3]	0	1,268,938	1,752,271	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	16,977,984	994,135	6,166,253	0	0	136,515	11,669,351
Department of Social Services Federal Stimulus Fund	82,870	3,936,739	3,900,988	0	0	0	118,621
Department of Labor & Industrial Relations Federal Stimulus Fund	341,367	2,408,748	1,260,895	0	0	1,159,840	329,380
Total all Funds	$ 51,036,440	128,858,849	141,711,950	0	0	5,243,311	32,940,028

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through May 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,708,654	1,486,866	0	0	49,476	10,172,312
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,724,586,927	1,724,586,927	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	172,318,883	159,952,810	0	0	6,946	12,359,127
Department of Elementary and Secondary Education Federal Emergency Relief Fund	770,649,028	770,507,810	0	0	23,177	118,041
Department of Elementary and Secondary Education Federal Fund [3]	7,470,877	17,404,331	0	0	0	(9,933,454)
Department of Higher Education and Workforce Development Federal Stimulus Fund	670,876	648,001	0	0	0	22,875
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	28,110,592	27,494,287	0	0	0	616,305
Missouri Department of Transportation Federal Stimulus Fund	40,303,609	40,303,607	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [4]	2,038,648,067	1,556,476,981	0	265,092,012	747,059,215	203,883
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	39,554,778	18,367,057	0	725,786	18,421,788	3,491,719
Department of Mental Health Federal Fund [5]	12,792,821	13,276,154	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	415,916,532	402,427,672	0	0	1,819,509	11,669,351
Department of Social Services Federal Stimulus Fund	119,916,433	118,698,062	0	0	1,099,750	118,621
Department of Economic Development Federal Stimulus Fund	8,750	8,750	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	51,555,608	46,133,451	0	0	5,092,777	329,380
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,985,686,394	5,752,816,293	3,605,793	589,599,832	785,924,112	32,940,028

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	86,352	595,897	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1,390,844	9,367,929	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	1,477,196	9,963,826	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs	17,073,503	0	17,073,503	75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program - personal service	25,644	11,500	14,144			
Missouri Healthy Schools, Successful Students Program - expense and equipment	375,700	114,753	260,947	266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,913,605	10,011,417			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	10,248,652	14,125,122			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	1,694,000	3,306,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	5,352,000	0	5,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	1,930,922	7,569,078			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	3,653,878	26,346,122			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	3,999,755	16,000,245			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	54,253,630	54,234,791	18,839			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,950,000	793,178	3,156,822			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	583,829	9,416,171			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	7,070,629	10,229,371			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - personal service	22,323	0	22,323			
Office of Childhood - expense and equipment	7,022	0	7,022			
Total DESE Federal Stimulus Fund	239,865,618	86,249,492	153,616,126	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	14,696,867	90,303,133			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	8,982,326	11,017,674	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service	410,000	57,377	352,623			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	671,739,596	309,256,892	362,482,704	522,703,375	199,022,695	323,680,680
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	11,495,405	1,448,072	10,047,333	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	64,831,096	40,272,192	24,558,904	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	873,476,097	374,713,726	498,762,371	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	393,033	819,726	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	393,033	819,726	305,369,512	254,968	305,114,544

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	4,391,278	7,608,722			
Certified Work Ready Community Program	750,000	51,182	698,818			
Job training and related activities	85,500	23,625	61,875			
Total DHEWD Federal Emergency Relief Fund	27,835,500	4,466,085	23,369,415	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	14,402,792	48,067,968	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	831,385	19,538,659			
Total MoDOT Federal Stimulus Fund	82,840,804	15,234,177	67,606,627	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Missouri Veterans' Commission - For Missouri Veterans' Homes	4,300,000	0	4,300,000			
Total DPS Federal Stimulus Fund	4,300,000	0	4,300,000	1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	70,635,812	58,406,576	12,229,236			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government[2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	2,016	2,015	1	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	904,224	3,850	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,657	1,289,656	1	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	245,141	114,859			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	160,851	39,849			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,759	23,547,777	16,982			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
DPS - FEMA Food Bank	2,141,187	2,141,186	1			
Total State Emergency Management Federal Stimulus Fund	258,893,730	167,569,470	91,324,260	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,484,069	1,715,931	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	231,712	411,453	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	5,200,713	4,799,287	19,363,204	5,378,938	13,984,266
Division of Developmental Disabilities - for developmental disabilities services	71,072	0	71,072			
Total DMH Federal Stimulus Fund	15,119,237	7,217,938	7,901,299	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	68,182	156,799	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	325,106	671,209	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	12,211,966	20,164,965	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	273,573	838,538			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	645,993	61,007	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	64,038	235,962	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	941,210	6,424,800	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	64,566,041	205,906,226	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	87,286	1,052,102	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	19,231,447	34,377,184	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	25,296	50,073			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	37,403	162,597			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	133,084	1,379,085			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
OA - Information Technology Service Division - for DHSS - expense and equipment	766,810	0	766,810			
Total DHSS Federal Stimulus Fund	568,162,841	125,293,088	442,869,753	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	8,530,512	19,801,041	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,959,328	4,066,672	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	6,532,512	1,393,604	5,138,908	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	12,886,503	14,960,550	27,847,053	5,649,424	22,197,629
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,112	24,280	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	2,431,783	10,328,217	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	2,156,503	8,064,374	1,703,480	0	1,703,480

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	271,955	264,233	7,722			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	1,170,679	314,914			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	1,345,900	1,212,894	133,006			
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	450,000	0	450,000			
Total DSS Federal Stimulus Fund	116,887,637	50,936,972	65,950,665	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	8,750	30,114,646	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	8,750	40,114,646	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	2,384,605	21,803,333	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	4,763,912	2,836,934	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	9,579	9,579	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,798,363	8,327,521	40,470,842	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through May 31, 2022

	Year Ended June 30, 2022 (through May 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,615,668,517	842,100,415	1,773,568,102	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

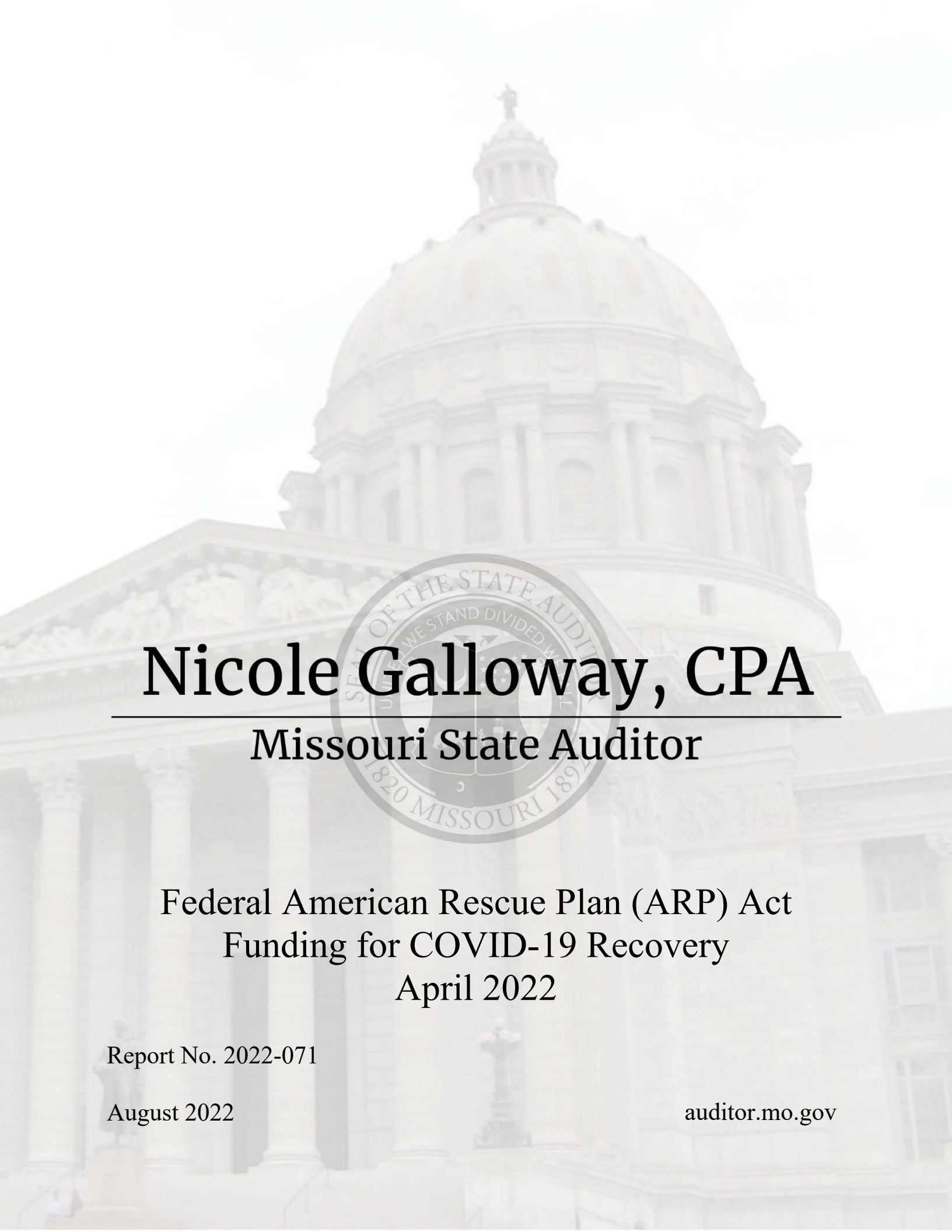
Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery
April 2022

Report No. 2022-071

August 2022

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Federal ARP Act Funding for COVID-19 Recovery
April 2022
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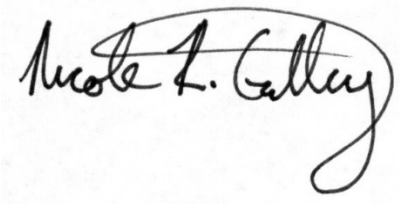
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of April 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In April, the state spent $163.9 million from federal ARP Act assistance (Appendix A). Through the end of April, the state has received $2.3 billion and spent $863.5 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of April 30, 2022, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In April, the state spent $163.9 million from federal ARP Act assistance (Appendix A). Through the end of April, the state has received $2.34 billion and spent $863.5 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
April 1, 2022, through April 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Housing Assistance Stimulus Fund	$ 0	80,895,071	80,895,071	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	729,285	0	0	0	0	0	729,285
Coronavirus State Government Fiscal Recovery Fund	1,231,316,975	0	0	0	0	0	1,231,316,975
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	110,373,261	0	9,918,947	0	0	143	100,454,171
Coronavirus State Government Fiscal Recovery - Broadband Fund	674,586	0	0	0	0	0	674,586
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	554,253	53,308,325	53,308,325	0	0	0	554,253
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	132,162,022	0	9,965,320	0	0	0	122,196,702
Secretary of State Federal Stimulus 2021 Fund	0	202,673	79,765	0	0	0	122,908
Department of Social Services Federal Stimulus 2021 Fund	1,244,127	4,309,794	5,553,921	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	9,900,868	2,294,812	4,093,288	0	0	6,380	8,096,012
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	0	0	64,864	0	0	0	(64,864)
Total all Funds	$ 1,497,594,302	141,010,675	163,879,501	0	0	6,523	1,474,718,953

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through April 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 188,755,166	188,755,166	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	224,432,110	0	0	0	729,285
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	111,331,090	1,231,316,975
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	10,096,973	0	110,551,287	143	100,454,171
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	105,217	0	779,803	0	674,586
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	92,878,455	92,324,202	0	0	0	554,253
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	172,109,368	49,912,666	0	0	0	122,196,702
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,583,376	1,460,468	0	0	0	122,908
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	6,970,066	6,970,066	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	26,533,665	18,391,649	0	0	46,004	8,096,012
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	146,839	211,703	0	0	0	(64,864)
FMAP Enhancement Expansion Fund [3]	132,553,490	132,553,490	0	0	0	0
Total all Funds	$ 2,338,311,500	863,546,400	0	111,331,090	111,377,237	1,474,718,953

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	224,432,110	217,731,890
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	224,432,110	217,731,890
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	92,324,202	1,669,800,457
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
Total DESE Federal Emergency Relief 2021 Fund	1,830,766,527	92,324,202	1,738,442,325
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Total DESE Federal Stimulus 2021 Fund	444,140,749	0	444,140,749
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	49,912,666	8,321,871
Total HCBS FMAP Enhancement Fund	66,289,024	49,912,666	16,376,358

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,776,072	1,564,264
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,776,072	1,564,264
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	0	10,384,342
Total DNR Federal Stimulus 2021 Fund	10,384,342	0	10,384,342
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	188,755,166	135,939,583
Total Housing Assistance Stimulus Fund	324,694,749	188,755,166	135,939,583
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund[2]	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	124,442,402	17,557,598
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	6,970,066	86,489,011
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873
Total DSS Federal Stimulus 2021 Fund	107,989,950	6,970,066	101,019,884

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	75,519	88,515
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	18,553,849	166,035,918
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	0	26,234,737
Total DHSS Federal Stimulus 2021 Fund	210,988,538	18,629,368	192,359,170
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	0	129,230
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	157,048	0	157,048
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	65,000,000	178,285	64,821,715
DMH - Critical Healthcare Staffing	35,000,000	9,918,545	25,081,455
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	0	343,096
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	110,551,287	10,096,830	100,454,457
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	12,000,000	0	12,000,000

Appendix C

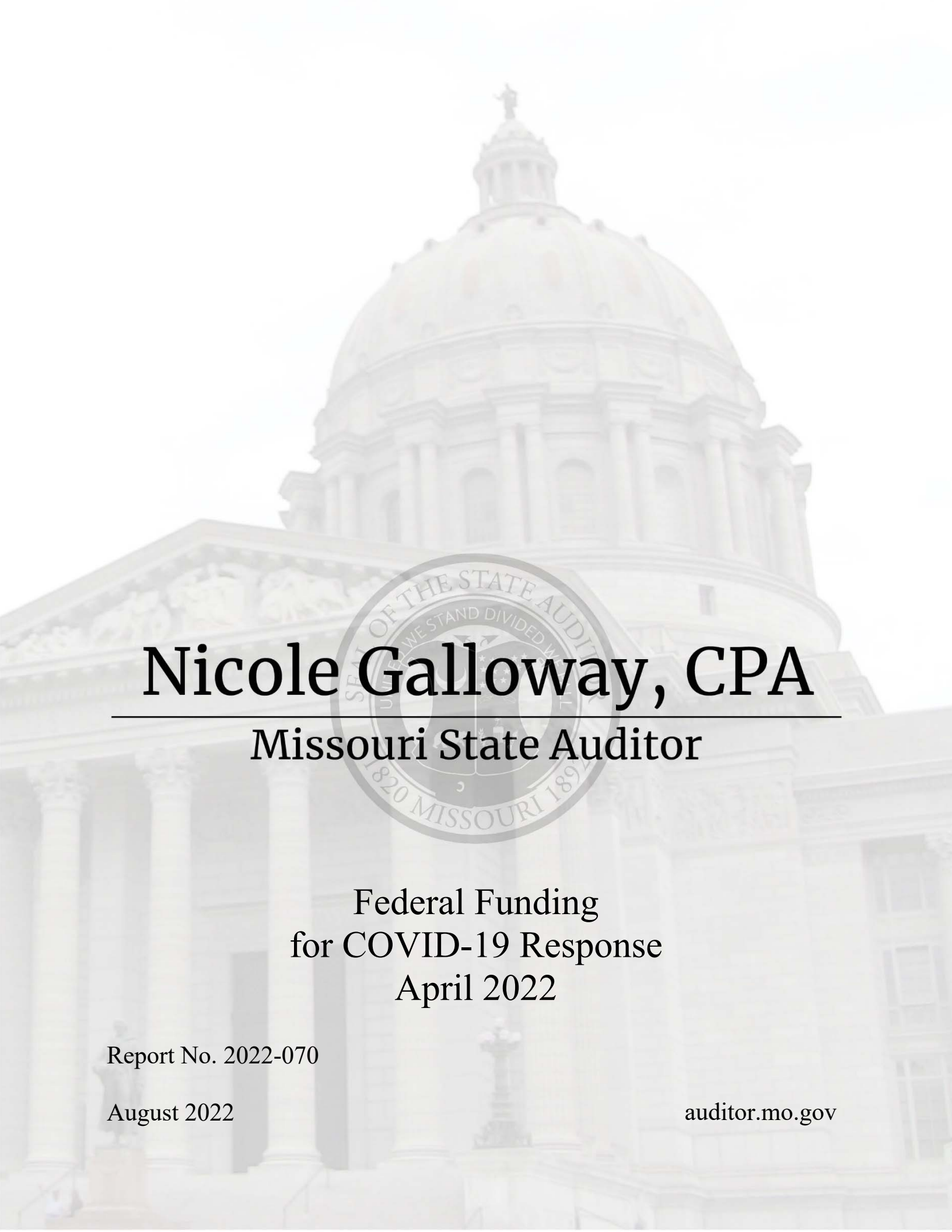
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through April 30, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	105,217	538,092
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	105,217	674,586
Total All Funds	$ 3,707,146,353	717,507,453	2,989,638,900

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response April 2022

Report No. 2022-070

August 2022

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Federal Funding for COVID-19 Response
April 2022
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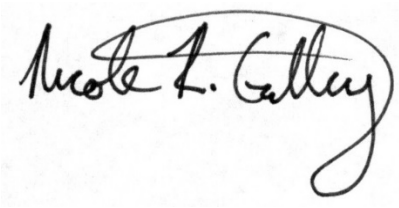
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of April 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In April, the state spent $118.9 million from federal COVID-19 assistance (Appendix A). Through the end of April, the state has received $5.86 billion and spent $5.61 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.66 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of April 30, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of April 30, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, Assistance Listing Number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of April 30, 2022, approximately $4.15 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of April 30, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of April 30, 2022, approximately $10.9 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In April, the state spent $118.9 million from federal COVID-19 assistance (Appendix A). Through the end of April, the state has received a total of $5.86 billion and spent $5.61 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.66 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
April 1, 2022, through April 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 10,494,584	3,134	92,332	0	0	10,778	10,394,608
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	58,324,364	58,324,364	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	2,612,005	12,853,963	14,236,604	0	0	2,779	1,226,585
Department of Elementary and Secondary Education Federal Emergency Relief Fund	642,517	29,932,175	29,899,116	0	0	9,295	666,281
Department of Elementary and Secondary Education Federal Fund [2]	(196,075)	251,990	(334)	0	0	0	56,249
Department of Higher Education and Workforce Development Federal Stimulus Fund	24,392	50,682	53,026	0	0	0	22,048
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	177,074	525,687	460,554	0	0	0	242,207
Missouri Department of Transportation Federal Stimulus Fund	3	3,827,000	3,827,001	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	191,877	13,107,661	48,896	0	0	0	13,250,642
Department of Mental Health Federal Stimulus Fund	3,553,402	751,679	777,084	0	0	7,599	3,520,398
Department of Mental Health Federal Fund [3]	0	1,557,967	1,557,967	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	14,059,155	7,852,190	4,801,584	0	0	131,777	16,977,984
Department of Social Services Federal Stimulus Fund	44,579	4,346,224	4,307,933	0	0	0	82,870
Department of Economic Development Federal Stimulus Fund	0	8,750	8,750	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	380,740	550,616	462,794	0	0	127,195	341,367
Total all Funds	$ 36,239,452	133,944,082	118,857,671	0	0	289,423	51,036,440

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement includes a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through April 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,703,161	1,269,303	0	0	39,250	10,394,608
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,658,244,569	1,658,244,569	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	150,097,762	148,867,009	0	0	4,168	1,226,585
Department of Elementary and Secondary Education Federal Emergency Relief Fund	730,743,524	730,063,374	0	0	13,869	666,281
Department of Elementary and Secondary Education Federal Fund [3]	17,460,580	17,404,331	0	0	0	56,249
Department of Higher Education and Workforce Development Federal Stimulus Fund	632,588	610,540	0	0	0	22,048
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	26,923,218	26,681,011	0	0	0	242,207
Missouri Department of Transportation Federal Stimulus Fund	40,177,391	40,177,389	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [4]	2,038,605,574	1,547,304,677	0	265,092,012	743,142,267	13,250,642
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	39,183,635	17,974,931	0	725,786	18,414,092	3,520,398
Department of Mental Health Federal Fund [5]	11,523,883	11,523,883	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	414,922,397	396,261,419	0	0	1,682,994	16,977,984
Department of Social Services Federal Stimulus Fund	115,979,694	114,797,074	0	0	1,099,750	82,870
Department of Economic Development Federal Stimulus Fund	8,750	8,750	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	49,146,860	44,872,556	0	0	3,932,937	341,367
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,856,827,545	5,611,104,343	3,605,793	589,599,832	780,680,801	51,036,440

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	66,440	615,809	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1,230,876	9,527,897	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	1,297,316	10,143,706	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs	17,073,503	0	17,073,503	75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program - personal service	25,644	6,900	18,744			
Missouri Healthy Schools, Successful Students Program - expense and equipment	375,700	79,738	295,962	266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,516,679	10,408,343			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	2,644,139	21,729,635			

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	1,694,000	3,306,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	5,352,000	0	5,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	1,930,922	7,569,078			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	3,119,213	26,880,787			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	2,854,265	17,145,735			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	54,253,630	53,373,466	880,164			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,950,000	701,240	3,248,760			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	422,064	9,577,936			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	7,070,629	10,229,371			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Total DESE Federal Stimulus Fund	239,836,273	75,413,255	164,423,018	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	13,705,175	91,294,825			

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	8,288,730	11,711,270	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service	410,000	33,948	376,052			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	671,739,596	275,073,722	396,665,874	522,703,375	199,022,695	323,680,680
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	466,667	6,817,980	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	64,831,096	36,695,846	28,135,250	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	869,265,339	334,264,088	535,001,251	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	355,572	857,187	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	355,572	857,187	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	3,224,832	8,775,168			
Certified Work Ready Community Program	750,000	22,658	727,342			
Job training and related activities	85,500	20,625	64,875			
Total DHEWD Federal Emergency Relief Fund	27,835,500	3,268,115	24,567,385	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	14,379,357	48,091,403	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	773,211	19,596,833			
Total MoDOT Federal Stimulus Fund	82,840,804	15,152,568	67,688,236	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	70,635,812	51,376,188	19,259,624			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government[2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	904,095	3,979	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,657	1,289,656	1	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	244,705	115,295			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	160,851	39,849			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,759	23,547,899	16,860			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
DPS - FEMA Food Bank	2,141,187	2,141,186	1			
Total State Emergency Management Federal Stimulus Fund	258,893,449	160,538,359	98,355,090	2,764,623,853	1,251,198,366	1,513,425,487

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,377,418	1,822,582	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	213,179	429,986	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	4,962,449	5,037,551	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	6,854,490	8,193,675	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	62,135	162,846	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	301,529	694,786	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	11,597,792	20,779,139	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	234,386	877,725			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	565,953	141,047	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	58,037	241,963	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	809,565	6,556,445	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	59,378,409	211,093,858	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	83,646	1,055,742	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	19,063,376	34,545,255	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	20,300	55,069			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	31,586	168,414			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	123,376	1,388,793			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	119,012,553	448,383,478	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	8,147,432	20,184,121	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,716,275	4,309,725	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,351,383	1,667,993	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	11,210,786	16,636,267	27,847,053	5,649,424	22,197,629
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,212	24,180	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	1,814,369	10,945,631	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	1,889,318	8,331,559	1,703,480	0	1,703,480

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	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	264,233	4,524			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	828,155	657,438			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	853,761	7,957			
Total DSS Federal Stimulus Fund	112,437,121	47,006,745	65,430,376	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	8,750	30,114,646	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	8,750	40,114,646	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	1,982,666	22,205,272	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	3,887,306	3,713,540	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	9,579	9,579	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,798,363	7,048,976	41,749,387	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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Fiscal Year 2021 and Fiscal Year 2022 through April 30, 2022

	Year Ended June 30, 2022 (through April 30, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,601,839,735	770,433,754	1,831,405,981	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

NICOLE GALLOWAY, CPA
Missouri State Auditor

Members of the General Assembly
and
Honorable Scott Fitzpatrick, State Treasurer
Jefferson City, Missouri

We completed audit work at the Office of State Treasurer (STO) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the STO during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

Financial Statement Audit Work at the STO

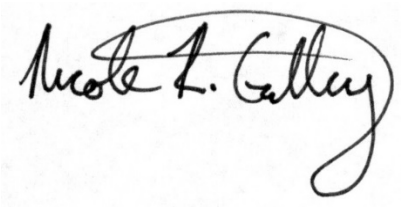
For the STO, we audited more than $5.7 billion in cash and investment balances in various funds. In addition, we audited $99 million in revenue activity and $46 million in expenditure activity for the Abandoned Fund Account (Unclaimed Property) Fund.

Audit Results and Findings at the STO

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the STO.

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the STO.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-069

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Missouri Highways and Transportation Commission
and
Patrick K. McKenna, Director
Department of Transportation
Jefferson City, Missouri

We completed audit work at the Missouri Department of Transportation (MoDOT) as part of our annual statewide audit of the State of Missouri's federal awards for the fiscal year ended June 30, 2021. We issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the MoDOT during the audit and the audit results.

Statewide Single Audit and Methodology

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Single Audit Work at the MoDOT

The MoDOT reported federal award expenditures totaling $1.3 billion for fiscal year 2021. We audited, as major, three programs with expenditures totaling $1.3 billion: the Highway Planning and Construction

[1]The Single Audit Report is available at: <https://auditor.mo.gov/AuditReport/Menu>.

Cluster, the Airport Improvement Program, and the Formula Grants for Rural Areas and Tribal Transit Program.

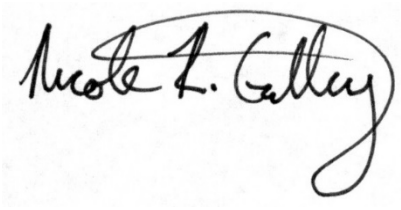
Audit Results and Findings at the MoDOT

Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the MoDOT.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; and/or known or likely questioned costs greater than $25,000. We reported an audit finding related to the MoDOT's administration of federal awards.

- MoDOT FFATA Reporting (Finding No. 2021-022) - The MoDOT needed to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the Airport Improvement Program.

The audit finding and the MoDOT's response and Corrective Action Plan are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Robert J. Knodell, Acting Director
Department of Social Services
Jefferson City, Missouri

We completed audit work at the Department of Social Services (DSS) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DSS during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DSS

For the DSS, we audited financial activities and balances totaling more than $19 billion for the following significant accounts:

Federal Reimbursement Allowance Fund:
- $1.9 billion in revenue activity
- $3.2 billion in expenditure activity

Title XIX Federal and Other Fund:
- $4.6 billion in revenue activity
- $4.7 billion in expenditure activity
- an accounts receivable balance of $153 million

Department of Social Services Federal and Other Fund:
- $670 million in revenue activity
- $702 million in revenue activity
- an accounts receivable balance of $53 million
- an accounts payable balance of $32 million

Nursing Facility Federal Reimbursement Allowance Fund:
- $317 million in revenue activity
- $463 million in expenditure activity

General Revenue Fund:
- $2 billion in expenditure activity
- an accounts receivable balance of $3 million

Life Sciences Research Trust Fund:
- $33 million in expenditure activity

Pharmacy Rebates Fund:
- an accounts receivable balance of $74 million

Third Party Liability Collection Fund:
- an accounts receivable balance of $3 million

Temporary Assistance for Needy Families Fund:
- an accounts receivable balance of $17 million

Department of Social Services Educational Improvement Fund:
- an accounts receivable balance (and related deferred inflows of resources) of $3 million

Federal Medical Assistance Percentage (FMAP) Enhancement Fund:
- $719 million in revenue activity

In addition, we audited Medical Assistance Payments survey data totaling $9.6 billion for various funds, and food stamps distributions of $1.7 billion.

Single Audit Work at the DSS

The DSS reported federal award expenditures totaling $11.3 billion for fiscal year 2021. We audited, as major, 8 programs with expenditures totaling $9.3 billion: the Emergency Solutions Grant Program, the Crime Victim Assistance (CVA) program, the Temporary Assistance for Needy Families (TANF) program, the Low-Income Home Energy Assistance (LIHEAP) program, the Child Care and Development Fund (CCDF) Cluster, the Foster Care Title IV-E program, the Children's Health Insurance Program (CHIP), and the Medicaid Cluster.

Audit Results and Findings at the DSS

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DSS. The Single Audit reported material noncompliance with direct and material compliance requirements for the CHIP and the Medicaid Cluster, and no material noncompliance for the other major programs audited at the DSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000.

We reported an audit finding related to the DSS's internal controls over financial reporting.

- Department of Social Services Financial Reporting Controls (Finding No. FS2021-003) - The DSS - Division of Finance and Administrative Services (DFAS) did not have adequate controls and procedures over financial reporting of federal grant accounts receivable. As a result, accounts receivable data submitted to the OA for inclusion in the financial statements for the year ended June 30, 2021, was misstated. If the misstatement had not been identified during the audit, accounts receivable would have been understated by approximately $16.3 million in the financial statements.

The audit finding and the DSS's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022) and the DSS's Corrective Action Plan is included in the Single Audit Report (Report No. 2022-043).

We reported 5 audit findings related to the DSS's administration of federal awards.

- Medicaid National Correct Coding Initiative (Finding No. 2021-004) - As noted in our previous audit, the DSS - MO HealthNet Division had not fully implemented the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System as required by 42 USC 1396b(r).

- Medicaid and CHIP Participant Eligibility (Finding No. 2021-005) - As similarly noted in our previous audits, the DSS did not have sufficient controls to ensure compliance with the eligibility redetermination requirements of the Medicaid Cluster and the CHIP for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct

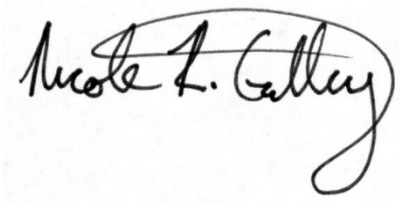
system overrides for some MAGI-based participants, preventing their cases from being closed when necessary.

- Foster Care Maintenance Payment Rates (Finding No. 2021-006) - The DSS had not documented policies and procedures, including a periodic schedule, for reviews of Foster Care program maintenance payment rates. In addition, the DSS could not provide documentation supporting any review of the rates in effect for the year ended June 30, 2021.

- Child Care Corrective Payments (Finding No. 2021-007) - DSS controls over the Child Care Development Fund program's corrective (manual) subsidy payments to child care providers were not sufficient to prevent improper payments. The DSS made unsupported corrective payments and/or overpaid providers on behalf of 3 children.

- DSS FFATA Reporting (Finding No. 2021-008) - The DFAS needed to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the TANF, LIHEAP, and CVA programs. During state fiscal year 2021, the DFAS did not fully comply with FFATA reporting requirements for more than half of the subawards reviewed.

The DSS partially agreed or disagreed with one or more of the audit findings. The audit findings and the DSS's responses and Corrective Action Plans, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-067

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Wayne Wallingford, Director
Department of Revenue
Jefferson City, Missouri

We completed audit work at the Department of Revenue (DOR) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOR during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

Financial Statement Audit Work at the DOR

For the DOR, we audited financial activities and balances totaling $20.4 billion for the following significant accounts:

General Revenue Fund:
- $12.6 billion in revenue activity
- $1.5 billion in expenditure activity
- an accounts receivable balance (and related deferred inflows of resources) of $2 billion
- an accounts payable balance of $409 million

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

Motor Fuel Tax Fund:

- $709 million in revenue activity
- $181 million in expenditure activity

Gaming Proceeds for Education Fund:

- $326 million in revenue activity

School District Trust Fund:

- $996 million in revenue activity
- an accounts receivable balance (and related deferred inflows of resources) of $129 million

Conservation Commission Fund:

- $134 million in revenue activity
- an accounts receivable balance of $17 million

Parks Sales Tax Fund:

- $54 million in revenue activity
- an accounts receivable balance of $7 million

Soil and Water Sales Tax Fund:

- $54 million in revenue activity
- an accounts receivable balance of $7 million

DOR Agency Funds:

- asset (and related liability) balances of $1.3 billion

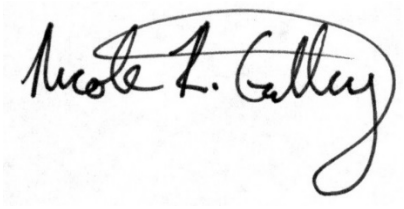
Audit Results and Findings at the DOR

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOR. We expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes at the DOR.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. We reported an audit finding related to the DOR's internal controls over financial reporting.

- Department of Revenue Financial Reporting Controls (Finding No. FS2021-001) - The DOR did not have adequate controls and procedures over financial reporting of sales and use tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the OA for inclusion in the financial statements for the year ended June 30, 2021, were misstated. If the misstatements had not been identified during the audit, net accounts receivable and related liability balances for governmental and fiduciary funds would have been understated by approximately $87 million in the financial statements.

The audit finding and the DOR's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022) and the DOR's Corrective Action Plan is included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-066

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandy Karsten, Director
Department of Public Safety
and
James Remillard, Director
State Emergency Management Agency
Jefferson City, Missouri

We completed audit work at the Department of Public Safety - State Emergency Management Agency (SEMA) as part of our annual statewide audit of the State of Missouri's federal awards for the fiscal year ended June 30, 2021. We issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the SEMA during the audit and the audit results.

Statewide Single Audit and Methodology

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

[1]The Single Audit Report is available at: <https://auditor.mo.gov/AuditReport/Menu>.

Single Audit Work at the SEMA

The SEMA reported federal award expenditures totaling $225.8 million for fiscal year 2021. We audited, as major, the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DGPA) program with expenditures of $201.2 million.

Audit Results and Findings at the SEMA

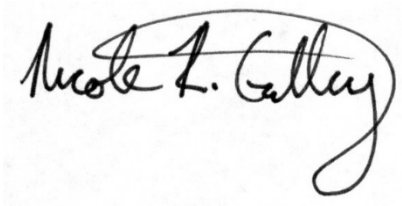
Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the SEMA.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; and/or known or likely questioned costs greater than $25,000. We reported two audit findings related to the SEMA's administration of federal awards.

- SEMA Suspension and Debarment Procedures (Finding No. 2021-020) - During the year ended June 30, 2021, the SEMA did not have adequate procedures to ensure the timely verification that subrecipients of the DGPA program were not suspended or debarred.

- SEMA FFATA Reporting (Finding No. 2021-021) - The SEMA needed to strengthen internal controls related to FFATA reporting for the DGPA program. During state fiscal year 2021, the SEMA did not comply with FFATA reporting requirements for any of the subawards reviewed.

The audit findings and the SEMA's responses and Corrective Action Plans are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-065

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandy Karsten, Director
Department of Public Safety
and
Paul Kirchhoff, Executive Director
Missouri Veterans Commission
Jefferson City, Missouri

We completed audit work at the Department of Public Safety - Missouri Veterans Commission (DPS-MVC) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DPS-MVC during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DPS-MVC

For the DPS-MVC, we audited revenue activity of $75.2 million, expenditure activity of $45.6 million, a capital assets balance of $3.5 million, an accounts receivable balance of $5.1 million, and a compensated absences balance of $4.1 million for the Missouri Veterans Homes Fund.

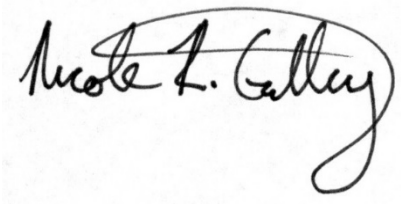
Single Audit Work at the DPS-MVC

The DPS-MVC reported federal award expenditures totaling $59.9 million for fiscal year 2021. No programs at the DPS-MVC were assessed as high risk; therefore, no programs were audited as major. We performed limited audit procedures related to risk assessments and the SEFA.

Audit Results and Findings at the DPS-MVC

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DPS-MVC. The Single Audit reported no material issues related to the limited work performed at the DPS-MVC.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. The reports issued reported no audit findings related to the audit procedures performed at the DPS-MVC.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-064

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Dru Buntin, Director
Department of Natural Resources
Jefferson City, Missouri

We completed audit work at the Department of Natural Resources (DNR) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DNR during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DNR

For the DNR, we audited revenue activity of $145 million, expenditure activity of $104 million, and a loans receivable balance of $1.6 billion for the Water &Wastewater Loan Revolving Fund; revenue activity of $41 million and expenditure activity of $40 million for the Water & Wastewater Loan Fund; expenditure activity of $31 million for the Parks Sales Tax Fund; expenditure activity of $46 million for the Soil and Water Sales Tax Fund; and a capital assets balance of $151 million for the State Parks Earnings Fund. In addition, we audited accounts receivable balances totaling $10 million for the Water Pollution Permit Fee Subaccount Fund, the Solid Waste Management Fund, and the DNR Protection - Air Pollution Permit Fee Fund.

Single Audit Work at the DNR

The DNR reported federal award expenditures totaling $87 million for fiscal year 2021. No programs at the DNR were assessed as high risk; therefore, no programs were audited as major. We performed limited audit procedures related to risk assessments and the SEFA.

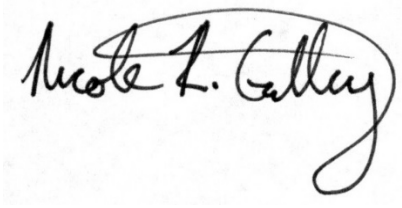
Audit Results and Findings at the DNR

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DNR. The Single Audit reported no material issues related to the limited work performed at the DNR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. We reported an audit finding related to the DNR's internal controls over financial reporting.

- Department of Natural Resources Capital Asset Controls (Finding No. FS2021-002) - The DNR did not have adequate controls and procedures over reporting capital assets in the statewide accounting system. If the accounting system errors had not been identified during the audit, Government Wide - Business Type Activities and Non-Major Enterprise Fund accumulated depreciation of capital assets would have been overstated and net capital assets would have been understated by approximately $25.4 million in the financial statements for the year ended June 30, 2021.

The audit finding and the DNR's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022) and the DNR's Corrective Action Plan is included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-063

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Mental Health Commission
and
Valerie Huhn, Director
Department of Mental Health
Jefferson City, Missouri

We completed audit work at the Department of Mental Health (DMH) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DMH during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DMH

For the DMH, we audited revenue activity of $1.5 billion and expenditure activity of $1.2 billion for the DMH - Federal Fund, and expenditure activity of $956 million for the General Revenue Fund.

Single Audit Work at the DMH

The DMH reported federal award expenditures totaling $82.1 million for fiscal year 2021. We performed audit procedures related to the DMH's cooperative agreements with the Department of Social Services (DSS) for the Medicaid Cluster, a major program at the DSS.

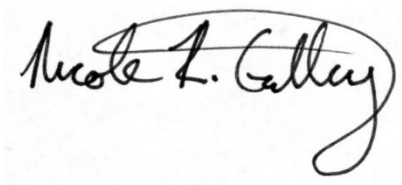
Audit Results and Findings at the DMH

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DMH. The Single Audit reported no material noncompliance with direct and material compliance requirements for the portion of the Medicaid Cluster audited at the DMH.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. We reported an audit finding related to the DMH's administration of federal awards.

- Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates (Finding No. 2021-014) - As noted in our prior 6 audit reports, the DMH - Division of Developmental Disabilities (DD) continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program.

The DMH disagreed with the audit finding. The audit finding and the DMH's response and Corrective Action Plan, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-062

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anna S. Hui, Director
Department of Labor and Industrial Relations
Jefferson City, Missouri

We completed audit work at the Department of Labor and Industrial Relations (DOLIR) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOLIR during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DOLIR

For the DOLIR, we audited revenue activity of $3.6 billion, expenditure activity of $3.7 billion, a cash balance of $602 million, an accounts receivable balance of $104 million, and an accounts payable balance of $45 million for the Unemployment Compensation Fund. In addition, we audited expenditure activity of $71 million and a long-term liabilities balance of $2.2 billion for the Workers Compensation - Second Injury Fund.

Single Audit Work at the DOLIR

The DOLIR reported federal award expenditures totaling $3.8 billion for fiscal year 2021. We audited, as major, the Presidential Declared Disaster Assistance to Individuals and Households - Other Needs program with expenditures of $301 million.

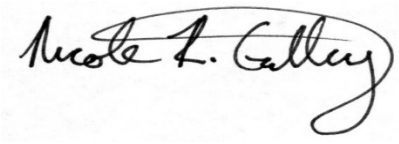
Audit Results and Findings at the DOLIR

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOLIR. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DOLIR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. We reported an audit finding related to the DOLIR's internal controls over financial reporting and administration of federal awards.

- Department of Labor and Industrial Relations UInteract System Controls (Finding Nos. FS2021-004 and 2021-019) - The DOLIR needed to improve certain UInteract system controls. System controls were not sufficient to prevent or detect improper payments authorized by an employee totaling approximately $123,000 during fiscal years 2020 and 2021.

The audit finding and the DOLIR's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022) and the Single Audit Report (Report No. 2022-043). The DOLIR's Corrective Action Plan is included in the Single Audit Report.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-061

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Coordinating Board for Higher Education
and
Leroy Wade, Interim Commissioner
Department of Higher Education and Workforce Development
Jefferson City, Missouri

We completed audit work at the Department of Higher Education and Workforce Development (DHEWD) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DHEWD during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DHEWD

For the DHEWD, we audited expenditure activity of $740.2 million for the General Revenue Fund.

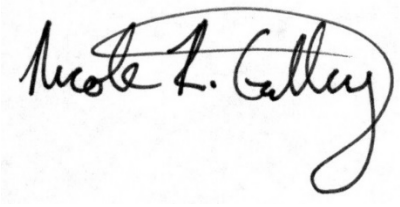
Single Audit Work at the DHEWD

The DHEWD reported federal award expenditures totaling $69.3 million for fiscal year 2021. We audited, as major, 2 programs with expenditures totaling $55.3 million: the Workforce Innovation and Opportunity Act (WIOA) Cluster and the Education Stabilization Fund.[2]

Audit Results and Findings at the DHEWD

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHEWD. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the DHEWD.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. The reports issued reported no audit findings related to the audit procedures performed at the DHEWD.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-060

[2]The Education Stabilization Fund is administered by both the DHEWD and the Department of Elementary and Secondary Education.

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Paula F. Nickelson, Acting Director
Department of Health and Senior Services
Jefferson City, Missouri

We completed audit work at the Department of Health and Senior Services (DHSS) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DHSS during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DHSS

For the DHSS, we audited revenue activity of $1 billion and expenditure activity of $999 million for the DHSS - Federal and Other Funds Fund, and expenditure activity of $391 million for the General Revenue Fund.

Single Audit Work at the DHSS

The DHSS reported federal award expenditures totaling $686 million for fiscal year 2021. We audited, as major, 2 programs with expenditures totaling $321 million: the Child Nutrition Cluster (CNC)[2] and the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program. We also performed audit procedures related to the DHSS's cooperative agreements with the Department of Social Services (DSS) for the Medicaid Cluster, a major program at the DSS.

Audit Results and Findings at the DHSS

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHSS. The Single Audit reported material noncompliance with direct and material compliance requirements for the ELC program, and no material noncompliance for the other major programs audited at the DHSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. We reported 5 audit findings related to the DHSS's administration of federal awards.

- ELC Program Subrecipient Reimbursements (Finding No. 2021-009) - The Division of Community and Public Health (DCPH) did not have sufficient controls and procedures to ensure ELC program reimbursements to subrecipients were allowable, reasonable, and supported with sufficient documentation. As a result, unsupported reimbursements totaling $105,507 were made to some subrecipients.

- ELC Program Subrecipient Monitoring (Finding No. 2021-010) - The DCPH did not perform subrecipient monitoring procedures in accordance with the DHSS's Financial Policy.

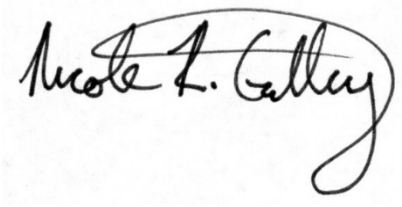
- DHSS FFATA Reporting (Finding No. 2021-011) - During state fiscal year 2021, the DHSS did not complete Federal Funding Accountability and Transparency Act (FFATA) reporting within required timeframes for some ELC program subawards.

[2]The CNC is administered by both the DHSS and the Department of Elementary and Secondary Education.

- Medicaid SPPC Participant Choice Agreements (Finding No. 2021-012) - The Division of Senior and Disability Services did not have effective controls in place to ensure Participant Choice Agreements were obtained and/or retained for participants of the State Plan Personal Care (SPPC) program.

- Medicaid Facility Survey Timeliness (Finding No. 2021-013) - The Section for Long-Term Care Regulation did not perform facility survey procedures within timeframes required by the State Operations Manual.

The DHSS disagreed with one of the audit findings. The audit findings and the DHSS's responses and Corrective Action Plans, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-059

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
State Board of Education
and
Dr. Margie Vandeven, Commissioner
Department of Elementary and Secondary Education
Jefferson City, Missouri

We completed audit work at the Department of Elementary and Secondary Education (DESE) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DESE during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the DESE

For the DESE, we audited expenditure activity totaling $5.6 billion, including $2.5 billion for the General Revenue Fund, $782 million for the Department of Elementary and Secondary Education Fund, $837 million for the Outstanding Schools Trust Fund, $191 million for the State School Money Fund, $958 million for the Schools District Trust Fund, and $337 million for the Classroom Trust Fund. In addition, we audited accounts payable balances of $61 million for the Department of Elementary and Secondary Education Fund and $69 million for the DESE Federal Emergency Relief Fund, and an accounts receivable balance of $69 million for the DESE Federal Emergency Relief Fund.

Single Audit Work at the DESE

The DESE reported federal award expenditures totaling $1.3 billion for fiscal year 2021. We audited, as major, 3 programs with expenditures totaling $810 million: the Child Nutrition Cluster (CNC),[2] the Special Education Cluster (IDEA), and the Education Stabilization Fund (ESF) program.[3]

Audit Results and Findings at the DESE

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DESE. The Single Audit reported material noncompliance with direct and material compliance requirements for the ESF program, and no material noncompliance for the other major programs audited at the DESE.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. We reported 4 audit findings related to the DESE's administration of federal awards.

- GEER Fund Annual Performance Reporting (Finding No. 2021-015) - The DESE did not report subaward information in its annual performance report of the Governor's Emergency Education Relief (GEER) Fund for the period March 13 through September 30, 2020.

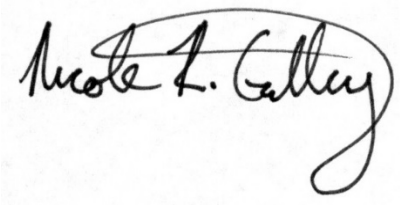
- DESE FFATA Reporting (Finding No. 2021-016) - The DESE did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for any of the subawards reviewed for the GEER Fund and the Elementary and Secondary School Emergency Relief Fund grants during the year ended June 30, 2021.

[2]The CNC is administered by both the DESE and the Department of Health and Senior Services.
[3]One ESF program grant, the Governor's Emergency Education Relief (GEER) Fund, is administered by both the DESE and the Department of Higher Education and Workforce Development.

- Special Education Cluster Subrecipient Monitoring (Finding No. 2021-017) - The DESE needed to strengthen internal controls to ensure compliance with subrecipient monitoring requirements. During the year ended June 30, 2021, the DESE did not perform subrecipient monitoring reviews in accordance with its monitoring guide for the Special Education Cluster.

- DESE SEFA (Finding No. 2021-018) - The DESE's controls and procedures related to the preparation of the SEFA were not sufficient, and as a result, expenditures reported on the DESE SEFA submitted to the OA - Division of Accounting for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the errors and omissions had not been identified during the audit, expenditures would have been understated by approximately $77.1 million in the statewide SEFA for various DESE programs.

The audit findings and the DESE's responses and Corrective Action Plans are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-058

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Maggie Kost, Acting Director
Department of Economic Development
Jefferson City, Missouri

We completed audit work at the Department of Economic Development (DED) as part of our annual statewide audit of the State of Missouri's federal awards for the fiscal year ended June 30, 2021. We issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DED during the audit and the audit results.

Statewide Single Audit and Methodology

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Single Audit Work at the DED

The DED reported federal award expenditures totaling $372.4 million for fiscal year 2021. We audited, as major, the Emergency Rental Assistance (ERA) Program with expenditures of $323.7 million.

[1] The Single Audit Report is available at: <https://auditor.mo.gov/AuditReport/Menu>.

Audit Results and Findings at the DED

Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported material noncompliance with direct and material compliance requirements for the ERA Program audited at the DED.

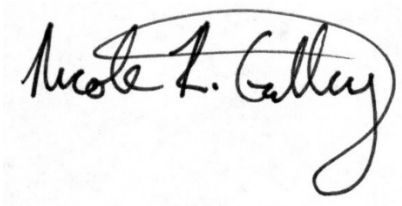
We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; and/or known or likely questioned costs greater than $25,000. We reported three audit findings related to the DED's administration of federal awards.

- DED Subrecipient Determination and Monitoring (Finding No. 2021-001) - The DED did not establish policies and procedures to determine if the recipients of federal program funds were subrecipients or contractors. The DED made an inaccurate determination and did not classify the Missouri Housing and Development Commission (MHDC) as a subrecipient. Additionally, the DED did not implement a subrecipient monitoring program to monitor the MHDC. All of the ERA Program funds received by the DED were paid to the MHDC.

- DED SEFA (Finding No. 2021-002) - The expenditures reported on the DED's SEFA submitted to the Office of Administration - Division of Accounting for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the misstatement had not been identified during the audit, DED program expenditures would have been understated by $337.5 million in the statewide SEFA.

- DED Performance and FFATA Reporting (Finding No. 2021-003) - The DED did not develop an internal control system to achieve compliance with federal reporting requirements and a quarterly performance report was inaccurate. Additionally, the DED did not take the appropriate steps to ensure the required Federal Funding Accountability and Transparency Act (FFATA) reporting occurred as required by federal regulations.

The audit findings and the DED's responses and Corrective Action Plans are included in the Single Audit Report (Report No. 2022-043).



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-057

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anne L. Precythe, Director
Department of Corrections
Jefferson City, Missouri

We completed audit work at the Department of Corrections (DOC) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOC during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

Financial Statement Audit Work at the DOC

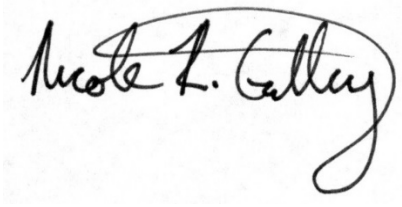
For the DOC, we audited revenue activity of $19.8 million and expenditure activity of $18.9 million for the Working Capital Revolving Fund, and expenditure activity of $587.3 million and an accounts payable balance of $21.7 million for the General Revenue Fund.

Audit Results and Findings at the DOC

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOC.

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the DOC.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-056

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Conservation Commission
and
Sara Parker Pauley, Director
Department of Conservation
Jefferson City, Missouri

We completed audit work at the Missouri Department of Conservation (MDC) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the MDC during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

Financial Statement Audit Work at MDC

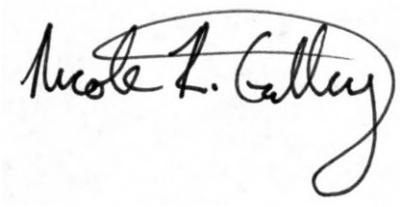
For the MDC, we audited revenue activity of $84.2 million and expenditure activity of $169.3 million for the Conservation Commission Fund.

Audit Results and Findings at the MDC

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the MDC.

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the MDC.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-055

NICOLE GALLOWAY, CPA
Missouri State Auditor

Members of the General Assembly
and
Honorable Eric Schmitt, Attorney General
Jefferson City, Missouri

We completed audit work at the Office of Attorney General (AGO) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the AGO during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

Financial Statement Audit Work at the AGO

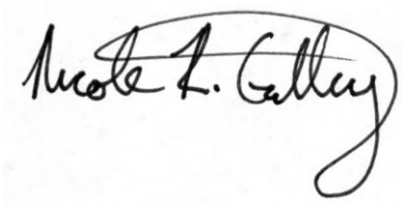
For the AGO, we audited $485 million in revenue activity for the Tort Victims' Compensation Fund.

Audit Results and Findings at the AGO

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the AGO.

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the AGO.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-054

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Kenneth J. Zellers, Commissioner
Office of Administration
Jefferson City, Missouri

We completed audit work at the Office of Administration (OA) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2021. We issued audit reports (Report Nos. 2022-002 and 2022-022) of the state's Annual Comprehensive Financial Report, in January and March 2022; and issued the Single Audit Report (Report No. 2022-043), in July 2022.[1] The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the OA during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered $50 billion in total assets and $35 billion in total expenses for fiscal year 2021. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2021, our financial statement audit included work at the OA and 13 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than $20.6 billion in federal funds for 305 programs in fiscal year 2021. We performed risk assessments on

[1]Audit reports are available at: <https://auditor.mo.gov/AuditReport/Menu>.

each of the state's 33 Type A programs (programs with federal award expenditures more than $30.96 million) and 26 larger Type B programs (programs with federal award expenditures between $7.7 million and $30.96 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2021, our Single Audit included 20 major federal programs with expenditures totaling $13.8 billion, administered by 10 state agencies.

Financial Statement Audit Work at the OA

We audited certain significant accounts specific to OA operations. For the OA, we audited expenditure activity totaling $1.4 billion, including $1.3 billion for the State Emergency Management Agency Federal Stimulus Fund, $56 million for the State Facility Maintenance and Operating Fund, and $85 million for the Missouri Revolving Information Technology Trust Fund.

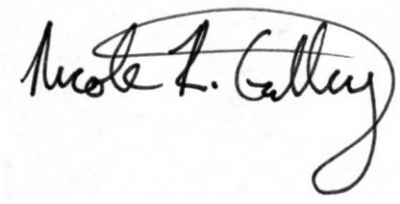
Single Audit Work at the OA

The OA reported federal award expenditures totaling $1.3 billion for fiscal year 2021. We audited, as major, the Coronavirus Relief Fund program with expenditures of $1.2 billion.

Audit Results and Findings at the OA

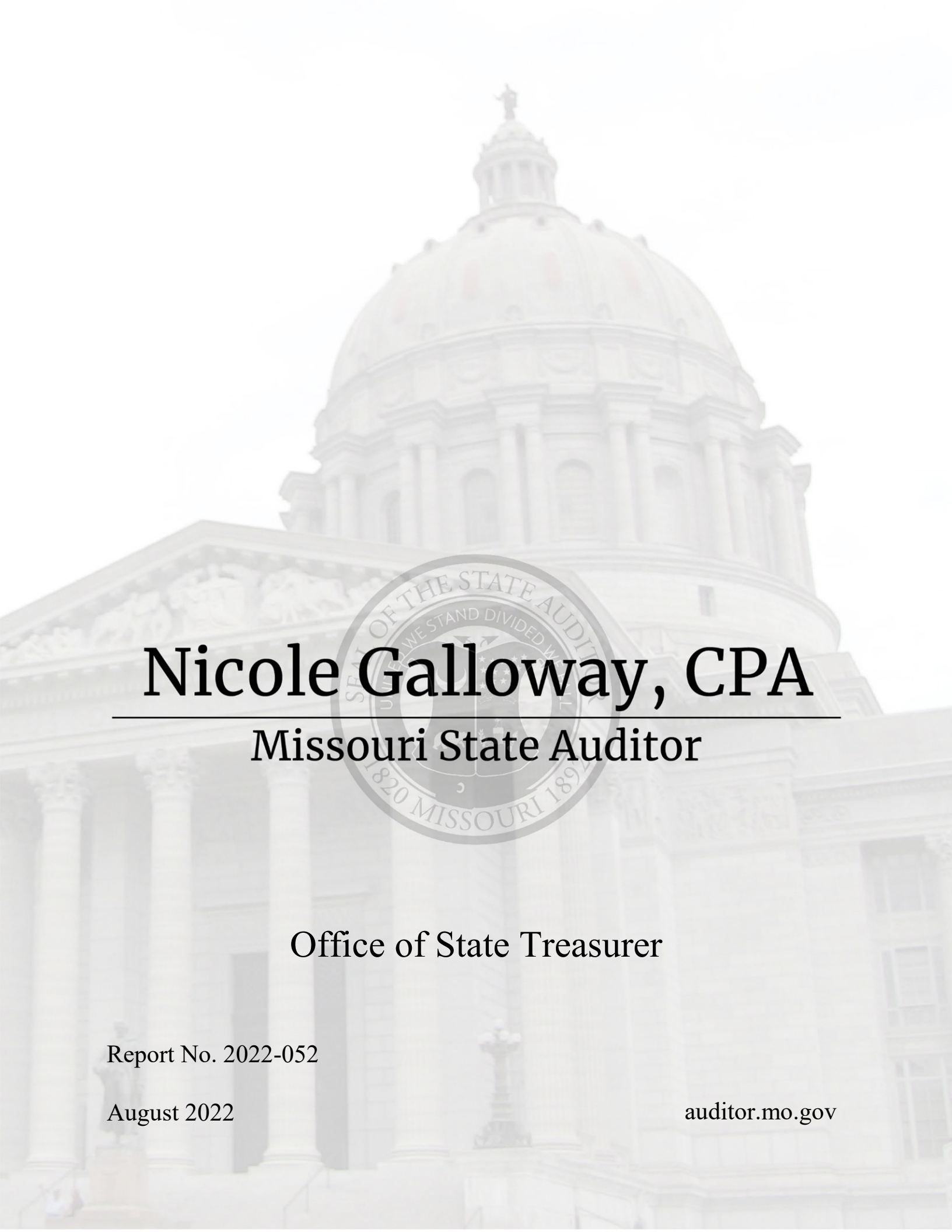
Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the OA. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the OA.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than $25,000. The reports issued reported no audit findings related to the audit procedures performed at the OA.



Nicole R. Galloway, CPA
State Auditor

August 2022
Report No. 2022-053



Nicole Galloway, CPA

Missouri State Auditor

Office of State Treasurer

Report No. 2022-052

August 2022

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Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of State Treasurer

Background

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state money not needed for current operating expenses; and to invest such money in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances. The Office of State Treasurer operates in four major functional areas (1) accounting and banking services, (2) general and administrative services, (3) investments and deposit programs, and (4) unclaimed property.

Findings

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Scott Fitzpatrick, State Treasurer
Jefferson City, Missouri

We have audited certain operations of the Office of State Treasurer, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.

2. Evaluate the office's compliance with certain legal provisions.

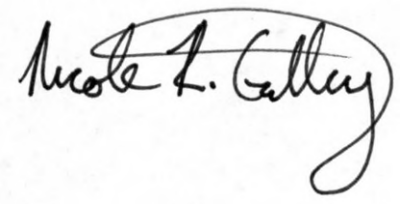
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We reviewed receipt, disbursement, and payroll transactions, and cash and investment activity; and performed sample testing of some of these areas using haphazard and judgmental selection, as appropriate. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Office of State Treasurer.



Nicole R. Galloway, CPA
State Auditor

Office of State Treasurer
Organization and Statistical Information

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state money not needed for current operating expenses; and to invest such money in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The Office of State Treasurer operates in four major functional areas (1) accounting and banking services, (2) general and administrative services, (3) investments and deposit programs, and (4) unclaimed property.

The accounting and banking services area (1) maintains a fund accounting system to fulfill a statutory responsibility to keep separate accounts of the funds of the state and to allocate investment interest to funds, (2) maintains ledger controls on fund balances and appropriations to assure that no check is issued that exceeds the lawful appropriated balances, (3) controls receipt of state money collected by state agencies and deposited in local banks throughout the state, (4) reconciles bank activity to receipt and disbursement activity reflected on the state books, (5) determines the amount of state money not needed for current operating expenses, and (6) confirms daily disbursements with the bank as certified by the Office of Administration.

The general and administrative services area provides processing support to other areas of the office by (1) operating the central check mail service, (2) controlling and processing outlawed and replacement checks, and (3) processing invoices for office expenditures.

The investments area places state money not needed for current operating expenses in interest-bearing time deposits, U.S. government and agency securities, commercial paper, banker's acceptances, and repurchase agreements. This area also administers the State Treasurer's statutory linked deposit program and monitors and accounts for the collateralization of state funds.

The Unclaimed Property Division administers Missouri's Unclaimed Property Act (Chapter 447, RSMo). The Unclaimed Property Division is responsible for (1) ensuring unclaimed property is reported, (2) receiving and recording reports of unclaimed property, (3) depositing unclaimed funds to the Abandoned Fund Account Fund, (4) maintaining custody and safekeeping of abandoned or unclaimed physical property, and (5) processing owner claims for abandoned funds or physical property.

Governor Michael L. Parson appointed Scott Fitzpatrick as the forty-seventh State Treasurer, and he was sworn in on January 14, 2019. Treasurer

Fitzpatrick was elected to a four year term of office in November 2020. His term expires in January 2025.

As of June 30, 2021, the office had 41 full-time positions to assist in the accomplishment of its mission.

Financial Activity

A summary of the office's operating financial activity, cash and investment balances, and investment income is presented in the following Appendixes and in the Notes to the Appendixes.

Appendix A

Office of State Treasurer
Statement of Receipts, Disbursements, and Changes in Cash and Investments
Year Ended June 30, 2021

STATE TREASURER'S GENERAL OPERATIONS FUND		
Receipts	$	2,614,317
Disbursements		2,004,399
Receipts Over (Under) Disbursements		609,918
Transfers In		0
Transfers Out[1]		(944,247)
Receipts Over (Under) Disbursements and Transfers		(334,329)
Cash and Investments, July 1		1,845,320
Cash and Investments, June 30	$	1,510,991
TREASURER'S INFORMATION FUND		
Receipts	$	698
Disbursements		332
Receipts Over (Under) Disbursements		366
Transfers In		0
Transfers Out		0
Receipts Over (Under) Disbursements and Transfers		366
Cash and Investments, July 1		2,825
Cash and Investments, June 30	$	3,191
CENTRAL CHECK MAILING SERVICE REVOLVING FUND		
Receipts	$	83,462
Disbursements		71,809
Receipts Over (Under) Disbursements		11,653
Transfers In		0
Transfers Out[1]		(9,824)
Receipts Over (Under) Disbursements and Transfers		1,829
Cash and Investments, July 1		15,172
Cash and Investments, June 30	$	17,001

Appendix A

Office of State Treasurer
Statement of Receipts, Disbursements, and Changes in Cash and Investments
Year Ended June 30, 2021

ABANDONED FUND ACCOUNT FUND		
Receipts	$	99,279,484
Disbursements		46,350,824
Receipts Over (Under) Disbursements		52,928,660
Transfers In[2]		4,500,000
Transfers Out[3]		(52,876,120)
Receipts Over (Under) Disbursements and Transfers		4,552,540
Cash and Investments, July 1		26,106,721
Cash and Investments, June 30	$	30,659,261
Total Cash and Investments, June 30, All Funds	$	32,190,444

[1] Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

[2] Transfers In generally include the receipt of outdated state checks by the Abandoned Fund Account Fund.

[3] Transfers Out generally include payments for fringe benefits, distribution of excess cash balance of the Abandoned Fund Account Fund to the General Revenue Fund and the State Public School Fund, and distribution of certain unclaimed property values to the Mental Health Trust Fund in accordance with state laws.

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix B

Office of State Treasurer
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2021			2020		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Issuing duplicate/outlawed checks	$ 3,000,000	2,973,294	26,706	3,000,000	2,629,571	370,429
Refunds of excess interest from the linked deposit program	2,500	1,289	1,211	2,500	198	2,302
Total General Revenue Fund	3,002,500	2,974,583	27,917	3,002,500	2,629,769	372,731
STATE TREASURER'S GENERAL OPERATIONS FUND						
Personal service	1,919,774	1,663,478	256,296	1,896,299	1,663,277	233,022
Expense and equipment	856,195	149,156	707,039	355,672	238,840	116,832
Mileage reimbursement	0	0	0	523	0	523
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - expense and equipment	191,765	191,765	0	188,565	188,565	0
Total State Treasurer's General Operations Fund	2,967,734	2,004,399	963,335	2,441,059	2,090,682	350,377
TREASURER'S INFORMATION FUND						
Preparation and dissemination of information or publications, or for refunding overpayments	8,000	332	7,668	8,000	243	7,757
Total Treasurer's Information Fund	8,000	332	7,668	8,000	243	7,757
CENTRAL CHECK MAILING SERVICE REVOLVING FUND						
Personal service	13,114	12,764	350	12,923	12,534	389
Expense and equipment	100,000	59,045	40,955	100,000	58,258	41,742
Total Central Check Mailing Service Revolving Fund	113,114	71,809	41,305	112,923	70,792	42,131

Appendix B

Office of State Treasurer
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2021			2020		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
ABANDONED FUND ACCOUNT FUND						
Personal service	668,102	586,082	82,020	658,955	573,136	85,819
Expense and equipment	98,600	47,872	50,728	98,600	60,894	37,706
Advertising and auctions	1,475,000	1,175,542	299,458	1,475,000	1,244,768	230,232
Payment of claims for abandoned property transferred by holders to the state	49,000,000	44,603,811	4,396,189	49,000,000	38,218,447	10,781,553
Total Abandoned Fund Account Fund	51,241,702	46,413,307	4,828,395	51,232,555	40,097,245	11,135,310
Total All Funds	$ 57,333,050	51,464,430	5,868,620	56,797,037	44,888,731	11,908,306

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix C

Office of State Treasurer
Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2021	2020	2019	2018	2017
Salaries and wages	$ 2,262,325	2,248,947	2,175,245	2,178,205	2,132,503
Travel, in-state	1,008	13,217	8,847	5,840	7,970
Travel, out-of-state	484	8,671	17,625	16,927	16,941
Supplies	236,342	209,143	227,789	235,495	224,035
Professional development	20,883	25,194	27,206	31,318	24,543
Communication services and supplies	122,151	113,161	101,110	116,255	93,507
Services:					
Professional	940,372	1,075,546	1,099,114	1,082,089	1,328,315
Housekeeping and janitorial	1,688	1,980	2,145	1,815	1,980
Maintenance and repair	58,260	84,011	80,621	80,463	78,979
Equipment:					
Computer	50,342	10,610	83,644	28,767	16,968
Motorized	0	47,176	0	0	0
Office	0	5,600	5,722	31,658	57,827
Other	0	0	1,375	15,473	823
Debt service[1]	0	0	0	0	10,000,000
Building lease payments	191,765	192,981	193,192	185,629	185,113
Equipment rental and leases	0	15	0	45	3,470
Miscellaneous expenses	417	4,263	6,622	3,780	4,559
Refunds	1,289	198	208	694	0
Program distributions:					
Aid to local governments[1]	0	0	0	0	2,000,000
Abandoned funds claim payments	44,603,810	38,218,447	43,372,088	43,734,033	43,082,600
Replacement of outlawed checks	2,973,294	2,629,571	1,888,025	1,803,708	3,101,374
Total Expenditures	$ 51,464,430	44,888,731	49,290,578	49,552,194	62,361,507

[1] In the fiscal year 2017 budget, the General Assembly moved the appropriation for the state's share of debt service and maintenance payments for the Edward Jones Dome from the Office of Administration to the Office of State Treasurer. At the Office of State Treasurer's request, the appropriation was moved back to the Office of Administration in the fiscal year 2018 budget.

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix D

Office of State Treasurer
Comparative Statement of Funds in Custody of State Treasurer

	June 30,				
	2021	2020	2019	2018	2017
APPROPRIATED FUNDS					
Demand Deposits:					
US Bank	$ 2,468,047	1,753,729	339,723	190,783	1,006,127
Central Bank	(81,910,694)	(38,912,763)	(110,197,759)	(63,968,235)	(84,044,969)
Wells Fargo Bank	59,591,941	60,005,009	2,503,721	10,103,874	5,384
Commerce Bank	16,129,790	10,758,154	1,141,197	1,168,616	3,611,892
UMB Bank	4,602,369	2,369,409	166,337	107,057	93,945
Collection bank accounts	2,321,181	2,801,637	2,227,451	2,774,502	2,985,918
Total Demand Deposits	3,202,634	38,775,175	(103,819,330)	(49,623,403)	(76,341,703)
Pooled Investments:					
Time deposits	193,316,922	366,673,666	373,181,821	498,249,439	454,627,838
U.S. government securities	5,403,913,567	3,419,134,912	2,543,993,000	2,295,041,372	2,367,934,784
Commercial paper and banker acceptances	549,859,611	399,392,194	0	0	0
Repurchase agreements	2,158,591,000	1,738,646,000	1,258,562,000	1,166,852,000	780,508,000
Total Pooled Investments	8,305,681,100	5,923,846,772	4,175,736,821	3,960,142,811	3,603,070,622
Total Demand Deposits and Pooled Investments	8,308,883,734	5,962,621,947	4,071,917,491	3,910,519,408	3,526,728,919
Special Fund Dedicated Investments:					
U.S. government securities	64,607,356	59,648,576	57,292,398	55,112,253	52,812,899
Donated corporate stock	5,130	5,130	5,130	5,130	5,130
Total Special Fund Dedicated Investments	64,612,486	59,653,706	57,297,528	55,117,383	52,818,029
Total Appropriated Funds	8,373,496,220	6,022,275,653	4,129,215,019	3,965,636,791	3,579,546,948
NONAPPROPRIATED FUNDS					
Demand deposits	12,840,639	13,552,430	12,950,572	13,141,371	13,003,465
Total Nonappropriated Funds	12,840,639	13,552,430	12,950,572	13,141,371	13,003,465
Total Cash and Investments	$ 8,386,336,859	6,035,828,083	4,142,165,591	3,978,778,162	3,592,550,413

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix E

Office of State Treasurer
Comparative Statement of Interest Received on Pooled Investments

	Year Ended June 30,				
	2021	2020	2019	2018	2017
INTEREST RECEIPTS					
Appropriated funds	$ 36,264,936	76,066,140	75,018,369	47,231,264	27,978,208
Total Interest Receipts	$ 36,264,936	76,066,140	75,018,369	47,231,264	27,978,208

The accompanying Notes to the Appendixes are an integral part of this statement.

Notes to the Appendixes

1. Basis of Presentation

Amounts presented in Appendixes A through E are reported on the budgetary or cash basis of accounting. The budgetary basis recognizes revenues as cash is received and expenditures as cash is disbursed. Missouri issues an Annual Comprehensive Financial Report (ACFR) for each fiscal year ended June 30, in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial activity of the Office of State Treasurer is included in the ACFR.

The amounts presented in Appendix A represent receipts, disbursements, transfers, and cash and investment balances of funds that are dedicated to the activities and programs of the office.

The amounts presented in Appendixes B and C represent funds appropriated to the office by the Missouri General Assembly and expended by the office.

The amounts presented in Appendixes D and E represent all funds in the state treasury and all trust funds in the custody of the State Treasurer.

State treasury funds are subject to appropriation; trust funds are not. The appendixes do not include any funds or investments that are not in the custody of the State Treasurer.

2. Cash and Investments

Article IV, Section 15 of the Missouri Constitution establishes the State Treasurer as custodian of all state funds and funds received from the U.S. government. This section further authorizes the State Treasurer to place all such money on time deposit, bearing interest, in Missouri banking institutions selected by the State Treasurer and approved by the Governor and the State Auditor, or in obligations of the U.S. government or any agency or instrumentality thereof maturing or becoming payable not more than 5 years from the date of purchase. In addition, the State Treasurer may enter into repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. The State Treasurer may also invest in banker's acceptances issued by domestic commercial banks possessing the highest rating issued by at least 2 nationally recognized statistical rating organizations and in commercial paper, issued by domestic corporations receiving the highest rating issued by at least 2 nationally recognized statistical rating organizations. Investments in bankers acceptances and commercial paper shall mature and become payable not more than 180 days from the date of purchase, maintain the highest rating throughout the duration of the investment and meet any other requirements provided by law. The State Treasurer shall prepare, maintain, and adhere to a written investment policy that shall include an asset allocation plan limiting

the total amount of state money that may be invested in each investment category authorized by law.

Deposits

The State Treasurer maintains approximately 39 demand deposit bank accounts that serve as the state's primary operating accounts, and 81 additional demand deposit bank accounts throughout the state, some with multiple depositing locations, that serve as collection accounts for various state agencies. Cash balances in the state's operating accounts that are not needed for immediate use are invested.

The demand deposit accounts on Appendix D are used to manage the state's daily receipt, disbursement, and transfer activities and to segregate funds available for investing. The demand deposit accounts consist of the following:

Demand Deposit Accounts

	June 30, 2021		June 30, 2020		June 30, 2019	
	Bank Balance ($)	Number of Accounts	Bank Balance ($)	Number of Accounts	Bank Balance ($)	Number of Accounts
US Bank	2,468,047	1	1,753,729	1	339,723	1
Central Bank	127,171,579	28	136,164,728	30	31,494,061	30
Commerce Bank	16,192,384	8	10,776,522	8	1,238,809	8
Wells Fargo	60,000,000	1	60,000,000	1	2,500,000	1
UMB Bank	4,602,369	1	2,369,409	1	166,337	1
Collection bank accounts	2,429,588	81	2,822,166	83	2,242,413	84

Banking service agreements on the operating demand accounts allow the State Treasurer to invest outstanding checks up until the checks clear the bank, thereby investing an amount in excess of book balances. Negative balances at June 30 (Appendix D) for any bank's appropriated funds demand deposits represent the book balance net of amounts invested.

The State Treasurer's deposits at June 30, 2021, were entirely covered by federal depositary insurance or by collateral securities held by the custodial banks in the State Treasurer's name.

To protect the safety of state deposits, Sections 30.270 and 110.020, RSMo, require depositaries to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation.

Investments

The State Treasurer's investments at June 30, 2021, are listed by type below to give an indication of the level of risk assumed by the state at year end. All investments are insured or registered, or have collateral held by the State Treasurer or a custodial bank in the state's name.

Investments in Custody of State Treasurer - June 30, 2021

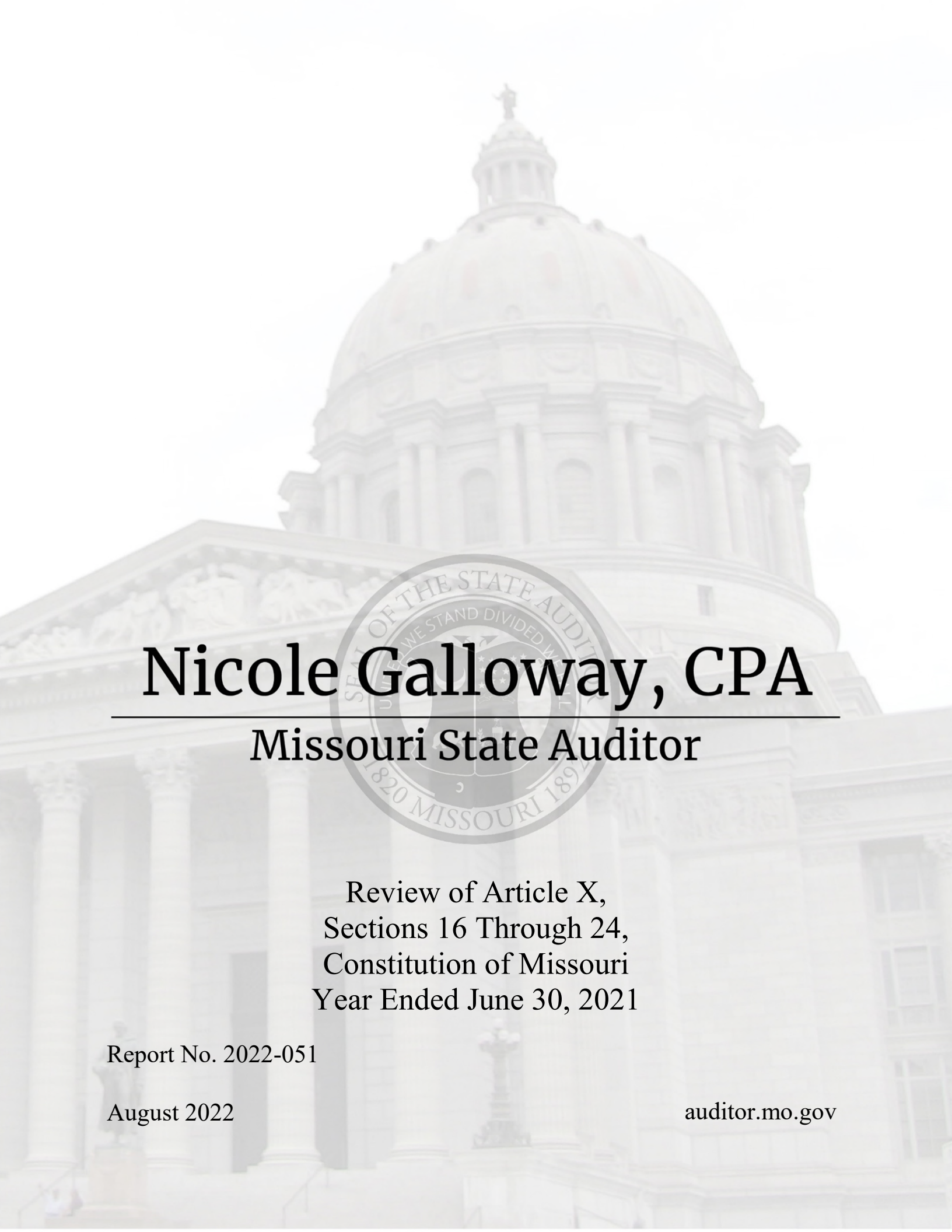
		Reported Amount	Fair Value
Time deposits	$	193,316,922	193,321,175
U.S. government securities		5,468,520,923	5,451,698,418
Commercial paper		549,859,611	549,952,847
Repurchase agreements		2,158,591,000	2,158,591,000
Other investments		5,130	126,295
Total investments	$	8,370,293,586	8,353,689,735

Investments are recorded at acquisition cost except "other" investments, which are recorded at par. Investments in time deposits and repurchase agreements are acquired at face value and earn a stated interest rate. Investments in U.S. government securities are acquired at fair value and mature at face value.

3. Special Fund Dedicated Investments

The State Treasurer is assigned the authority for recording direct investments of special funds in the accounting system. The amounts presented as special fund dedicated investments in the appropriated funds on Appendix D include funds under the control of certain state agencies that represent specific investments made or held by the State Treasurer on behalf of the Pansy Johnson-Travis Memorial State Gardens Trust Fund and the State Public School Fund. The State Treasurer is responsible for purchasing, custodial, income collection, distribution, and record-keeping duties related to the investments of these funds.

The investments of the Pansy Johnson-Travis Memorial State Gardens Trust Fund are maintained in the instruments transferred to the State Treasurer from the previous trustee of the fund. The investment purchases for the State Public School Fund are made in accordance with the instructions of the State Public School Fund investment committee.



Nicole Galloway, CPA

Missouri State Auditor

Review of Article X,
Sections 16 Through 24,
Constitution of Missouri
Year Ended June 30, 2021

Report No. 2022-051

August 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Conclusions in the review of Article X, Sections 16 through 24

Background

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

Section18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases. Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than $50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of total state revenue for the second fiscal year prior to the general assembly's action, whichever is less.

Fiscal Year 2021 Conclusions

For the year ended June 30, 2021, total state revenue was approximately $3.8 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2021. This revenue limit has not been exceeded since the year ended June 30, 1999.

For the year ended June 30, 2021, the Office of Administration, Division of Budget and Planning determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by a total of $24.5 million, which is under the tax and fee increase revenue limit of $111.8 million. The projected net increase does not include 6 bills for which the Section 18(e) fiscal impact could not be projected. Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Because of the nature of this review, no rating is provided.

Review of Article X, Sections 16 Through 24, Constitution of Missouri
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Kenneth J. Zellers, Commissioner
Office of Administration
Jefferson City, Missouri

We have conducted a review of revenues of the state of Missouri for the year ended June 30, 2021, and the application to those revenues of Article X, Sections 16 through 24, Missouri Constitution, more commonly referred to as the Hancock Amendment (included as an Appendix). We previously reported on revenues of the state for the years ended June 30, 1982 through 2020. The amendment, which was adopted by the voters of Missouri on November 4, 1980, limits the growth of state revenues collected in any fiscal year. The objectives of this review were to:

1. Evaluate the formulas to calculate the state's revenue limits.

2. Determine the specific items included in total state revenue.

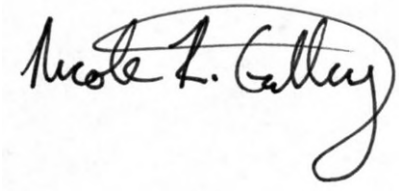
3. Verify the accuracy of the revenue limit computations and compare the limits to total state revenue and projected tax and fee increases from legislative actions.

4. Review the state's overall compliance with the provisions of the amendment.

Our review included only the application of the revenue limit to state revenues and, accordingly, did not include a review of the effects of the amendment on any local governmental unit.

Our methodology to accomplish these objectives included discussions with personnel of the Office of Administration, Division of Budget and Planning, inspecting relevant records and reports compiled by that office, and reviewing data and reports from the statewide accounting system.

The Executive Summary and the Background, Methodology, and Conclusions present our comments and conclusions concerning the state's overall compliance with the provisions of Article X, Sections 16 through 24, Missouri Constitution.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

The amendment, commonly referred to as the Hancock Amendment, limits annual state revenues, and tax and fee increases.

Total State Revenue (TSR) Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

For the year ended June 30, 2021, total state revenue (TSR) was approximately $3.8 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2021. This revenue limit has not been exceeded since the year ended June 30, 1999. Over the last 5 years, the amount of TSR under the refund threshold has ranged from $3.8 billion to $6.3 billion.

Tax and fee increases Section 18(e)

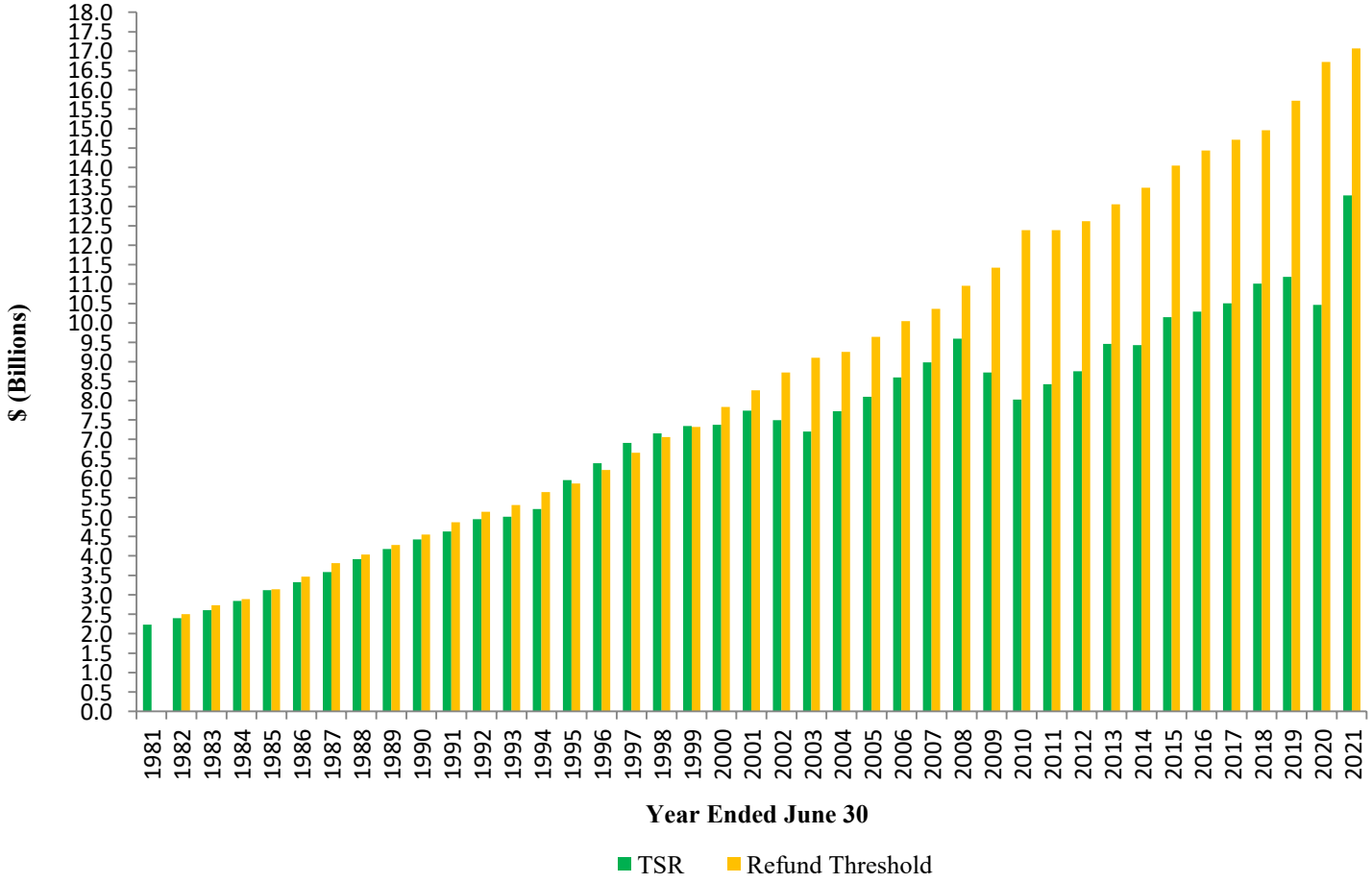
Section 18(e) of the Hancock Amendment states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than $50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less.

For the year ended June 30, 2021, the Office of Administration, Division of Budget and Planning (OA-BP) determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by a total of $24.5 million, which is under the tax and fee increase revenue limit of $111.8 million. The projected net increase does not include 6 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

A bar graph of TSR compared to the refund threshold follows:

Review of Article X, Sections 16 through 24,
Constitution of Missouri
Graph of Total State Revenue Versus Refund Threshold



Review of Article X, Sections 16 Through 24, Constitution of Missouri Background, Methodology, and Conclusions

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

This review addresses the components of the amendment that relate to state revenues, primarily the requirements outlined in Section 18(a-d) which limit annual state revenues and Section 18(e) which limits tax and fee increases.

Total State Revenue Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

The Office of Administration, Division of Budget and Planning (OA-BP) calculates annual total state revenue (TSR), revenue limits, refund thresholds, and refund amounts.

Calculation

The following table summarizes the calculated TSR, revenue limits, refund thresholds, and refund calculations for the 5 years ended June 30, 2021.

		Year Ended June 30,				
		2017	2018	2019	2020	2021
		(in millions)				
TOTAL STATE REVENUE (TSR)						
Total revenues	$	27,249.91	28,525.80	28,560.83	31,217.74	34,300.73
Less excluded revenue		(15,326.03)	(16,087.60)	(16,042.97)	(19,503.80)	(19,505.91)
Less expenditure refunds		(1,474.61)	(1,480.78)	(1,391.94)	(1,313.26)	(1,536.58)
Add refundable tax credits		53.62	56.15	56.11	62.86	24.05
TSR	$	10,502.89	11,013.57	11,182.03	10,463.54	13,282.29
Missouri personal income (MPI)	$	257,338.33	261,547.77	274,975.80	292,512.85	298,619.75
Base year ratio (BYR)	x	0.056395	0.056395	0.056395	0.056395	0.056395
Base limit		14,512.60	14,749.99	15,507.26	16,496.26	16,840.66
Judicial article amendment		53.75	55.90	56.46	57.23	58.16
Revenue limit		14,566.35	14,805.89	15,563.72	16,553.49	16,898.82
1 percent adjustment		145.66	148.05	155.64	165.54	168.99
Refund threshold	$	14,712.01	14,953.94	15,719.36	16,719.03	17,067.81
TSR	$	10,502.89	11,013.57	11,182.03	10,463.54	13,282.29
Less refund threshold		14,712.01	14,953.94	15,719.36	16,719.03	17,067.81
Over (under) threshold		(4,209.12)	(3,940.37)	(4,537.33)	(6,255.49)	(3,785.52)
1 percent adjustment		0.00	0.00	0.00	0.00	0.00
Refund	$	0.00	0.00	0.00	0.00	0.00

The calculation shows for the year ended June 30, 2021, TSR was approximately $3.8 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2021. This revenue limit has not been exceeded since the year ended June 30, 1999.

Revenue limit formula

The OA-BP calculated the 1981 base year ratio of personal income to TSR as 5.6 percent, and uses this ratio to calculate the annual revenue limit.

Section 18(a) establishes the revenue limit formula as follows:

$$\text{Revenue limit for fiscal year (FY) 20XX} = \frac{\text{Total state revenue (TSR) in FY 1981}}{\text{CY 1979 Missouri personal income (MPI)}} \times \text{The greater of MPI in the calendar year (CY) prior to the CY in which appropriations are made for FY 20XX or Average MPI for 3 CYs preceding FY 20XX.}$$

The formula is composed of two principal parts. The first part of the formula, the base year ratio (BYR), is as follows:

$$\frac{\text{TSR in FY 1981}}{\text{CY 1979 MPI}}$$

The application of this ratio to the second part of the formula (future years' MPI) sets the revenue limit to ensure no greater portion of a future year's personal income will be used to fund state government than was the case at the time of passage of the amendment.

The MPI amounts used in the formula for the base year and subsequent years are reported by the U.S. Department of Commerce (DOC). The OA-BP uses the MPI first officially published by the DOC after the close of the calendar year to calculate the revenue limit for the applicable fiscal year. The OA-BP does not adjust the MPI used in the BYR or the second part of the formula for subsequent adjustments to the MPI by the DOC. Section 17(2) refers to ". . . total income . . . as defined and officially reported by" the DOC. Even though the amendment does not specifically refer to such adjustments, this wording suggests the revenue limit should be recalculated each time the MPI is adjusted by the DOC. For example, the BYR would be adjusted whenever the CY 1979 MPI is adjusted by the DOC. The use of the initial reporting of MPI provides at least two benefits. First, by having a consistent and unchanging BYR, the state can more easily plan and make appropriate adjustments to stay under the revenue limit. Second, if the initial MPI is subsequently adjusted, retroactive refunds are a possibility. That is, an adjustment to MPI for any prior year (including the base year) could reduce the revenue limit for a prior year below that year's TSR, providing a refund where one previously was not due. Therefore, we find this approach reasonable if it is followed consistently.

The BYR was calculated by the OA-BP as follows (dollar amounts are in millions):

$$\frac{\$\ 2{,}232.204096}{\$\ \ 39{,}581.0} = .05639584891$$

In its calculations of the revenue limit, the OA-BP rounded the BYR to .056395. To determine the revenue limit for the fiscal year, this amount is multiplied by the MPI in the calendar year preceding the calendar year in which appropriations were made for the fiscal year or the average MPI for the 3 calendar years preceding the fiscal year. For the fiscal year 2021 revenue limit calculation, the OA-BP used the CY 2019 MPI which was greater than the average MPI for the preceding 3 calendar years.

Adjustments

Section 18(d) provides the revenue limit may be adjusted, "[i]f responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, . . . provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such a change."

The OA-BP has adjusted the revenue limit for the transfer of deputy circuit clerks from the county payroll to the state payroll under Section 483.245, RSMo, effective on July 1, 1981. In *Kelly v. Hanson,* 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that this adjustment to the revenue limit is appropriate.

Refund threshold

Section 18(b) allows the state to exceed the revenue limit by less than 1 percent before a refund is due. Therefore, to determine the point at which the refund provision takes effect (the refund threshold) the revenue limit is adjusted upward by 1 percent. However, should TSR exceed the refund threshold, all revenues in excess of the revenue limit are subject to refund.

TSR

An integral part in applying the provisions of the amendment to state revenues is to determine what constitutes TSR. The amendment does not specify the methodology to be used to determine TSR. Consequently, procedures to calculate TSR have been established and certain decisions as to items that would be either included or excluded have been made, except for items ruled on by the Attorney General or the Missouri courts.

TSR includes all revenues recorded in the Statewide Accounting System for Missouri (SAM II) and receipted by the state treasurer, which may only be withdrawn pursuant to an appropriation or which stand appropriated by the Constitution of Missouri. Various funds not in the state treasury are not included in TSR. These funds include university local funds; Department of

Revenue local sales and use tax fund collections; various funds held in trust for inmates, patients, etc.; and funds of various quasi-governmental agencies such as the Board of Public Buildings, the Housing Development Commission, the Higher Education Loan Authority, the Health and Educational Facilities Authority, and the state's retirement and other employee benefit plans. The Hancock Amendment states the composition of TSR is, "defined in the budget message of the governor for fiscal year 1980-81." The funds described above were not addressed in the governor's budget message for that year since the funds were not in the state treasury and not appropriated. Thus, it is reasonable to conclude these funds should not be included in TSR.

From the revenue amounts obtained from SAM II, 8 funds are entirely excluded and 26 types of revenues are excluded to arrive at TSR, as defined in Section 17(1). These excluded funds and revenue types, and other exclusions and limits considered to arrive at TSR are described at Appendix C. A detailed schedule of SAM II revenue, adjustments for excluded funds and revenue types and other exclusions and limits, and resulting TSR for the 5 years ended June 30, 2021, is shown at Appendix A.

Tax and Fee Increases Section 18(e)

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases.

Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than $50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. Sections 18(e) and 23 provide any taxpayer can bring suit in a court of law to enforce the provisions of the Hancock Amendment.

The OA-BP calculates the limits and monitors new legislation for tax and fee increases and decreases for each legislative session.

Calculation

The following table summarizes the OA-BP's annual projected net increases/decreases from legislative actions based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, calculated revenue limits, and projected amounts over/under revenue limits for the 5 years ended June 30, 2021.

		Year Ended June 30,				
		2017	2018	2019	2020	2021
LEGISLATIVE ACTIONS*						
Net tax and fee increases/decreases	$	2,272,090	At least (41,321,078)	(61,210,754)	(5,685,865)	24,546,218
REVENUE LIMIT						
By MPI growth	$	120,291,485	123,479,209	128,134,375	135,719,930	139,411,513
By 1 percent of TSR	$	101,495,508	102,879,357	105,028,851	110,135,745	111,820,254
Revenue limit (lesser amount)	$	101,495,508	102,879,357	105,028,851	110,135,745	111,820,254
DIFFERENCE						
Over (under) limit	$	(99,223,418)	N/A	N/A	N/A	(87,274,036)

* Legislative action amounts do not include bills for which Section 18(e) fiscal impact could not be projected.
N/A For fiscal years 2018, 2019, and 2020 the projections showed a net decrease in taxes and fees.

For the year ended June 30, 2021, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by a total of $24.5 million, which is under the tax and fee increase revenue limit of $111.8 million. As noted in the Legislative actions section, the projected net increase does not include 6 bills for which the Section 18(e) fiscal impact could not be projected. As noted in the Compliance section, actual compliance can be determined after each bill is fully effective. The 2016 legislative session was the only year the limit has been projected to be exceeded.

Revenue limit formula

Section 18(e) establishes the revenue limit as the lesser of (1) $50 million adjusted annually by the percentage change in MPI for the second previous year, or (2) 1 percent of TSR for the second fiscal year prior to the legislative session.

For fiscal year 2021, the OA-BP calculated the MPI growth limit at $139.4 million by multiplying the fiscal year 2020 MPI growth limit ($135.7 million) by the percentage change in the MPI for fiscal year 2019 (2.72 percent). The OA-BP calculated the TSR limit at $111.8 million by multiplying the fiscal year 2019 TSR ($11.2 billion) by 1 percent. The revenue limit was established at the lessor of these amounts, or the TSR limit of $111.8 million.

Legislative actions

After each legislative session, OA-BP personnel prepare a spreadsheet to quantify the potential fiscal impact of tax and fee increases and decreases from legislation enacted during the session. In accordance with Section 18(e), the OA-BP includes each House Bill and Senate Bill truly agreed and finally passed during the session, except bills vetoed by the governor and not overridden by the general assembly, and the estimated fiscal impact amount.

The OA-BP determines estimated Section 18(e) fiscal impact amounts by compiling information and amounts in fiscal notes for each bill. The fiscal notes are prepared by the Oversight Division with input from state agencies and local political subdivisions. In accordance with Section 18(e), the OA-BP compiles an amount for the first fiscal year the bill is fully effective. For most bills with Section 18(e) fiscal impact, the OA-BP determines an increase or decrease amount based on information in the fiscal note. For some bills, the fiscal note indicates the fiscal impact is "unknown." Accordingly, the OA-BP lists "unknown," rather than a dollar amount, in the legislative actions spreadsheet for these bills. OA-BP personnel indicated they did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The legislative actions spreadsheet contains a net total tax and fee increase/decrease for all bills combined. That information is compared to the calculated revenue limit to determine potential Section 18(e) compliance. The netting of the tax and fee increases and decreases is reasonable and in compliance with the amendment language.

The OA-BP legislative actions spreadsheet for the fiscal year 2021 legislative session included 44 bills, 20 of which the OA-BP determined had potential Section 18(e) fiscal impact. For 6 of these bills, the Section 18(e) fiscal impact could not be projected.

Compliance

Section 18(e)(4) provides compliance with Section 18(e) shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year each individual tax or fee change is fully effective. For the fiscal year 2021 legislative session, actual compliance can be measured after each 2021 legislative session bill is fully effective.

Section 18(e)(5) provides any taxpayer or statewide elected official may bring action under Section 23 of the Hancock Amendment to enforce compliance with the provisions of Section 18(e). For actions brought by any statewide elected official, the Missouri Supreme Court has original jurisdiction. In such enforcement actions, the court will invalidate the taxes and fees that should have received a public vote. The court will order remedies in the amount of excess revenues collected, such as refunds or reductions in future taxes and/or fees.

Conclusions

TSR

For the year ended June 30, 2021, TSR was approximately $3.8 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2021. This revenue limit has not been exceeded since the year ended June 30, 1999.

Tax and Fee Increases

For the year ended June 30, 2021, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general

assembly legislative actions, net taxes and fees could increase by a total of $24.5 million, which is under the tax and fee increase revenue limit of $111.8 million. The projected net increase does not include 6 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1001		Sales and use tax	$ 2,143,671,908	2,197,128,210	2,236,491,091	2,273,584,127	2,424,264,621
1003	(8)	Parks sales and use tax	46,830,973	47,830,741	48,374,039	49,203,710	53,504,858
1005	(7)	Soil and water sales and use tax	46,830,977	47,830,649	48,373,824	49,203,732	53,504,880
1007		General revenue reimbursements - local sales and use tax	2,664,200	2,730,254	3,019,051	2,941,220	3,257,697
1009	(24)	Motor vehicle sales tax - Amendment 3	317,332,358	322,920,915	314,346,167	317,211,336	394,495,234
1009		Motor vehicle sales tax	5,401,164	5,203,111	6,050,460	5,721,295	4,902,146
1011	(16)	Conservation sales and use tax	117,077,413	119,568,141	120,934,964	123,010,768	133,764,426
1013	(2)	Proposition C sales and use tax	918,927,877	938,175,451	949,839,137	966,614,685	1,049,142,733
1015		Sales and use taxes paid under protest	1,079,334	36,894	7,580	616,557	(9,172)
1016	(26)	Suspense holding	-	58,298	40,014	(290,022)	2,382,243
1022		Individual income tax	7,331,004,488	7,737,588,497	7,654,451,494	6,958,777,570	8,930,181,581
1026		Corporate income tax	432,357,927	459,482,248	524,941,269	464,568,224	798,041,088
1033		County foreign insurance tax	280,592,925	310,095,430	293,426,981	293,622,191	303,722,106
1037		Worker's compensation insurance tax	16,720,052	17,416,920	16,976,319	17,217,104	16,846,189
1039		Worker's compensation insurance tax - second injury	101,791,431	102,703,123	99,505,372	96,723,338	79,869,463
1041		Excess lines of insurance tax	33,455,598	34,308,445	35,890,349	39,047,573	47,503,916
1049		Heavy beer tax	7,666,892	7,437,210	7,517,441	7,241,823	7,538,239
1053		Liquor tax	24,012,395	25,088,295	25,892,501	27,653,139	32,128,355
1055		Wine tax	6,184,019	6,405,925	6,317,328	6,104,996	6,650,263
1057		Cigarette tax	79,873,777	75,939,169	72,927,231	72,998,919	72,200,590
1058	(F)	Medical Marijuana Tax - Fund 606	-	-	-	-	2,004,425
1059		Tobacco product tax	20,516,652	21,468,711	21,938,400	23,761,321	27,216,892
1060	(24)	Motor vehicle fuel tax - Amendment 3	152,531,806	154,945,469	152,388,593	148,586,796	149,830,153
1060	(3)	Motor vehicle fuel tax	171,758,978	174,486,338	171,609,379	167,296,817	168,604,482
1060		Motor vehicle fuel tax	410,393,007	399,068,251	412,515,607	402,542,183	390,302,899
1062	(24)	Special fuel non-gas tax - Amendment 3	109,013	124,213	111,570	97,140	113,723
1062		Special fuel non-gas tax	502,526	295,570	376,208	937,972	466,070
1064		Aviation fuel tax	257,653	258,963	259,216	239,227	230,868
1070		Corporation franchise tax	2,743,150	2,240,048	1,614,811	(1,439,144)	69,548
1073		Estate tax	55,785	54,413	7,631	7,648	2,854
1074	(12)	Bingo tax	1,751,736	1,452,759	1,533,143	1,389,953	901,050
1076	(13)	Gaming commission gross receipts tax	324,262,046	328,396,438	327,393,773	258,699,167	325,963,707
1080		Real and personal property tax	28,830,339	29,703,452	31,102,787	33,198,922	34,929,745
1082		Delinquent real and personal property tax	2,811,753	3,562,473	2,918,029	3,326,289	2,487,967
1084		Hazardous waste fees	2,721,071	2,875,184	2,834,576	3,561,818	2,490,394
1086		Miscellaneous taxes protested	-	-	-	-	420
1087		DOR Warrant intercept	-	-	-	-	110
1088		Nursing facility reimbursement allowance	19,522,237	18,238,114	17,955,464	18,048,831	16,798,968
1089		Pharmacy reimbursement allowance	87,380,822	108,168,401	93,338,044	30,235,797	103,900,606
1090		Federal reimbursement allowance	15,567,989	26,077,730	21,750,434	25,829,333	57,567,593
1093		Athletic events tax	232,140	111,792	109,556	94,096	34,347
1094		Ambulance service reimbursement allowance	9,781,742	11,366,127	10,637,791	9,078,330	2,175,594
1095		Surcharges	105,605	14,729	-	-	-
1097		Agency collected sales taxes	204,114	218,335	217,485	196,342	157,333
1098		Telecommunications tax	7,512,046	-	-	-	-
1099		Other taxes	77,086	75,374	55,328	90,345	46,032
1100		Professional licenses or permits	28,140,106	24,242,068	30,634,356	27,178,359	34,755,697
1102		Recreational licenses or permits	6,977,269	7,109,470	7,047,875	6,784,840	9,842,929
1106	(24)	Motor vehicle licenses or permits - Amendment 3	56,738,706	57,150,515	55,843,654	56,436,342	63,920,471
1106		Motor vehicle licenses or permits	134,957,753	136,690,431	143,127,287	139,370,508	154,736,154
1108	(24)	Interstate transportation licenses or permits - Amendment 3	23,865,121	25,801,301	26,631,965	26,124,273	29,160,709
1108		Interstate transportation licenses or permits	52,754,737	57,069,595	60,057,681	57,737,550	64,291,482
1110	(24)	Driver's licenses or permits - Amendment 3	7,363,142	8,105,039	7,685,988	6,657,090	8,157,049
1110		Driver's licenses or permits	6,391,039	7,439,702	6,926,116	6,014,869	7,653,870
1112		Land reclamation commission permits	673,840	757,262	771,316	790,000	791,266
1114		Salesman licenses or permits	1,343,560	1,486,950	1,378,800	1,337,635	1,939,489
1116		Vehicle and boat manufacturer and dealer licenses	944,410	938,393	879,887	1,309,795	446,625
1118		Liquor licenses or permits	5,303,962	5,476,918	5,616,612	4,656,836	6,508,676
1120		Gaming commission licenses	2,024,787	1,882,525	1,582,397	2,124,411	1,349,845
1121		Fantasy sports licenses	23,446	43	28,999	-	10,000
1124		Motor carrier licenses	2,294,927	2,384,911	2,368,584	2,203,274	2,525,392
1126		Hunting and fishing licenses and commission permits	31,988,432	32,628,927	31,809,260	33,422,911	39,515,434
1127		Hunting and fishing special tags	1,094,487	1,063,441	1,125,089	1,122,249	1,687,249
1128		Hazardous waste transporter licenses	327,114	318,958	324,105	333,280	344,604
1130		Water pollution control permits	5,859,232	5,501,402	5,436,904	5,382,151	5,464,355

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1132	(24)	Overdimension/overweight permits - Amendment 3	9,377,774	9,565,985	9,774,441	11,350,602	11,813,438
1134		Merchant licenses	1,624,958	1,619,808	1,784,454	1,640,099	1,869,604
1136		Tobacco licenses	27,200	26,700	25,000	24,500	24,100
1138		Temporary licenses	1,000	2,075	1,725	950	1,125
1140		Duplicate plates	1,549,922	1,558,861	1,484,598	1,385,099	1,532,660
1142		Duplicate driver license	2,133,152	2,051,614	1,974,253	1,389,134	1,422,231
1149	(24)	Other licenses and permits - Amendment 3	2,221,319	1,297,211	1,330,693	1,484,353	964,092
1149		Other licenses and permits	3,797,009	3,827,119	3,885,915	4,801,659	5,247,293
1150		Lobbyist registration fees	11,370	11,420	10,780	10,400	9,793
1152		Motorboat fees	12,687,392	12,562,562	12,224,132	13,670,726	17,981,893
1154		Narcotics and dangerous drugs fees	904,213	926,437	941,585	955,580	980,919
1156		Occupational boards exam fees - individual exam fees	474,928	379,823	379,336	134,359	141,651
1160	(24)	Non-motor fuel decal fees - Amendment 3	316,589	326,378	413,348	508,895	585,417
1162		Filing fees	19,096,824	19,153,508	19,777,511	20,189,821	21,402,706
1163		Certifying/authenticating fees	135,395	39,735	45,311	135,822	534,169
1164		Transfer fees	33,376	34,188	32,292	27,948	32,764
1165		Service contract registration fee	129,950	132,450	136,000	146,000	165,100
1169		Other registration fees	11,926,930	12,158,837	12,429,855	13,260,705	13,899,303
1172	(13)	Fantasy sports operation fees	228,935	439,214	616,656	3,041	489,056
1174		Asbestos fees	454,125	641,260	594,897	602,184	584,427
1176		Egg license fees	31,481	33,688	36,863	32,195	33,448
1178		Milk control fees	100,914	108,294	106,344	99,705	161,277
1180		Home health care license fees	121,210	103,132	100,650	107,000	104,300
1182		Nursing home license fees	146,633	138,853	142,386	135,614	146,255
1184		Title V emissions fees	6,284,503	6,323,571	6,011,856	5,453,259	5,436,432
1185		Emission fees/non Title V facilities	416,085	438,997	683,547	387,493	412,678
1186		Boarding home license fees	744,606	715,228	753,068	753,796	730,562
1188		Public utilities fees	19,936,400	19,627,829	19,494,691	17,978,489	19,056,119
1190		Hospital license fees	87,149	83,634	85,610	86,204	85,287
1192		Grain warehouse license fees	64,423	68,966	65,504	65,197	63,006
1194		Missouri primacy fees	4,065,366	4,925,394	4,803,338	4,915,365	5,087,776
1198		Transport load fees	11,633,855	11,529,928	13,238,787	16,000,429	15,960,933
1200		Storage tank registration fees	57,645	48,405	169,650	184,515	188,680
1202		Tourist cabin permit fees	180,454	184,148	183,466	185,113	173,773
1206		Solid waste disposal fees	12,282,791	12,831,002	12,953,236	13,216,184	14,678,651
1208		New tire fees	2,276,854	2,125,370	2,435,613	2,464,829	2,007,200
1209		Battery fee	740,814	746,809	767,512	757,492	842,282
1210		Ground water protection fees	698,748	646,442	633,298	618,465	723,767
1211		Radioactive waste transport fee	210,775	139,850	144,575	134,000	102,265
1214		Insurance regulatory fees, renewals and purchasing groups	2,544,199	2,327,841	3,414,085	4,149,606	5,078,514
1216		Air conservation commission permit fees	423,138	578,176	420,838	427,288	490,432
1218		Bingo license fees	31,030	28,455	28,165	25,470	20,435
1220		Lab fees	7,957,512	8,623,532	8,409,131	8,132,137	8,368,059
1221	(F)	Medical marijuana fee	-	-	3,958,000	21,338,720	11,887,562
1222		Program administration fees	1,408,679	1,375,091	3,213,994	1,469,038	1,345,568
1223		Confined animal feed operation indemnity fees	-	-	-	4	(4)
1224		Railroad assessments	810,359	968,288	1,215,223	961,401	1,142,510
1227		Enhanced vehicle emission inspection fees	2,177,427	2,157,771	2,195,749	2,130,635	2,296,152
1233		Grain warehouse inspection fees	3,870,846	4,025,240	3,190,579	2,744,214	3,499,957
1235		Milk inspection fees	1,085,848	1,101,997	1,076,971	1,187,174	1,110,594
1237		Ice cream products inspection fees	30,600	37,300	33,895	33,495	32,165
1239		Mine inspection fees	63,688	62,468	59,381	57,187	62,248
1241		Mobile home and recreational vehicle inspection fees	434,304	462,097	432,833	515,323	511,831
1243		Oil inspection fees	2,598,663	3,384,043	3,437,324	3,395,340	3,315,819
1244		Oil and gas resources fees	32,403	75,122	71,960	54,391	45,031
1249		Other inspection fees	2,520,987	2,555,711	2,632,367	2,363,875	2,796,839
1250		Collection fees	32,330,843	34,973,528	37,017,947	37,972,021	39,649,517
1252	(13)	Admission fees - riverboat gambling	40,826,259	39,559,834	37,437,813	28,187,377	27,563,139
1252		Admission fees	1,594,891	1,645,002	1,501,543	1,419,259	161,026
1254		State auditor fees	164,549	155,378	108,510	112,585	226,896
1260		Grade crossing safety fees	1,360,093	1,359,194	1,387,418	1,482,791	1,430,492
1262		Loan administration fees	9,385,819	8,484,187	7,418,830	7,097,738	6,759,655
1263		Contract fees	1,394,510	2,119,654	3,166,839	3,549,414	4,109,736
1264		Court fees	33,635,353	32,990,320	31,876,520	29,055,384	25,832,244
1266		Financial institutions examination fees	11,444,946	11,138,716	11,659,106	11,517,987	11,638,758

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1268		Consumer finance license fees	1,312,454	1,243,357	1,245,328	1,102,280	1,227,654
1270		Transcript fees	105,059	118,465	121,049	94,058	79,817
1274		Marketing development fees	29,835	42,912	27,910	24,324	19,931
1276		Miscellaneous insurance fees	88,150	85,650	98,170	96,800	104,500
1278		Gaming commission administrative income	36	-	-	-	-
1279	(A)	Lottery commission fees	170,512	264,255	254,845	219,215	371,094
1280		Motor vehicle inspection sticker fees	3,815,022	3,788,372	3,747,763	3,056,030	2,997,570
1282		Logo sign advertising fees	4,971,340	3,758,337	5,196,400	6,389,140	3,750,058
1284		Public defender fees	1,415,002	505,578	257,076	306,031	359,942
1286		Witness fees	3,913	5,906	4,548	5,303	2,646
1288		County recorders fees	6,697,602	6,346,948	6,204,456	6,466,030	8,198,495
1290		Training or conference fees	161,925	134,102	202,626	69,970	37,420
1294		Electronic monitoring fee	38,739	44,976	33,897	31,481	44,384
1295		Intervention fees	7,414,914	8,028,733	8,573,586	8,305,511	9,464,786
1298		Substance abuse offender program fees	4,621,600	4,500,717	4,423,008	3,925,288	3,861,043
1302		Criminal records check fees	11,578,987	11,134,370	12,918,735	12,403,646	11,505,047
1303	(C)	Other fees - Fund 881	-	-	-	(300)	-
1303		Other fees	12,192,455	10,500,051	13,908,822	12,381,456	11,513,924
1305	(4)	Bond sales proceeds	102,130,224	133,670,887	35,003,859	201,000,000	-
1306		Proceeds from capital leases	-	-	-	40,313	53,735
1307		Other debt proceeds	-	-	-	1	-
1310		Land sales	3,221,947	6,192,002	2,661,304	18,414,336	1,819,489
1312		Sales of natural resources products	3,026,638	3,629,948	3,063,180	2,205,514	3,093,372
1314		Sales of agriculture products	2,254,153	1,963,186	1,950,279	1,696,429	1,878,195
1316		Manufactured product sales	7,814,296	8,355,266	7,321,967	8,787,837	5,061,799
1318		Information sales	2,128,295	1,933,697	1,826,523	2,568,638	2,364,612
1320		Souvenir sales	1,331,883	1,262,051	989,771	736,500	714,420
1322	(22)	Surplus property sales - state - Fund 710	2,889,940	3,498,193	2,160,442	1,679,375	2,227,537
1322		Surplus property sales - state	1,963,089	1,397,226	1,568,514	1,329,370	2,359,771
1324		Surplus property sales - federal	1,849,831	1,731,547	1,526,781	1,158,166	1,025,877
1328		Sales of fixed assets - control	16,771,373	10,326,660	11,440,310	10,798,936	9,586,445
1330		Vital records sales	1,083,091	1,146,445	1,069,043	1,057,257	1,357,874
1332	(A)	Lottery ticket sales - Fund 682	506,939,548	550,136,435	574,457,578	519,018,965	637,654,846
1334		Cafeteria sales	815,052	743,907	760,721	496,004	362,526
1335		Canteen sales	-	-	37,504,377	26,954,394	28,714,625
1338		Other sales	164,257	160,364	153,628	138,412	154,125
1340		Gain sale fixed assets - control	10,000	-	-	-	-
1342		Supply sales	186	195	124	65	17
1401		Land rentals/leases	222,151	216,239	174,597	30,530	34,836
1403		State facilities rentals/leases	1,179,200	1,210,786	1,009,946	877,478	780,069
1404		Parking rentals/leases	66,696	58,886	24,636	9,465	3,233
1405		Concessions and recreational rentals/leases	3,105,762	3,180,389	3,393,263	2,814,895	2,940,421
1407		Housing/building rentals/leases	221,368	225,190	243,439	249,542	247,536
1409		Other leases and rentals	2,559,687	1,135,969	1,166,182	1,457,662	1,060,698
1414	(1)	Medicare	9,098,685	7,123,712	4,799,624	3,888,551	5,827,589
1418	(1)	Medicaid	80,000,126	79,351,290	76,018,593	70,575,382	66,692,768
1420	(1)	Medicaid - community based	275,410,223	389,406,224	386,380,675	433,514,434	453,616,181
1422		Private payments	4,310,559	4,172,575	3,699,234	3,740,570	3,956,374
1424		Insurance payments	326,524	561,970	250,135	243,638	224,022
1426		Other payments	538,898	790,371	789,245	809,271	800,500
1434		Institutional support fees	-	-	-	-	1,700
1436		Room and care	26,946,999	25,026,869	22,258,611	21,135,047	16,140,932
1442		Mail/freight services	1,321	-	-	-	45
1446		Printing service	214,420	112,625	163,355	157,764	89,045
1448		Computer services	418,050	471,206	715,912	608,402	779,931
1450		Administration services	6,076	6,398	5,813	4,868	7,062
1501		Private donations	7,531,073	4,634,610	3,981,709	4,255,415	6,354,874
1502		Other governmental entity donations	1,607,500	1,757,500	2,835,000	4,750,000	4,394,450
1507	(1)	NASAO (airport inspections)	23,400	27,950	20,150	24,700	24,700
1510	(1)	US Department of Agriculture	514,408,963	508,032,007	511,845,041	503,611,906	674,692,911
1512	(1)	US Department of Defense	33,598,338	39,111,801	37,466,470	46,098,484	40,361,119
1513	(1)	US Department of Homeland Security	2,430,710	2,051,905	2,285,287	2,854,295	2,233,367
1514	(1)	US Department of Housing and Urban Development	47,220,963	55,239,661	40,029,975	35,620,200	59,242,773
1516	(1)	US Department of Interior	32,053,401	32,848,237	33,968,755	36,897,228	33,895,420
1518	(1)	US Department of Justice	4,430,759	4,112,224	40,216,518	45,873,125	57,199,125
1520	(1)	US Department of Labor	123,241,053	109,450,198	122,957,840	102,964,876	137,768,876

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1522	(1)	US Department of Education	679,698,618	667,389,831	651,370,071	748,738,763	1,030,743,720
1522	(C)	US Department of Education - Fund 880	2,513,914	2,322,003	1,883,170	2,282,678	983,239
1522	(C)	US Department of Education - Fund 881	36,334,748	59,125,831	51,493,713	21,475,565	2,360,154
1524	(1)	US Department of Transportation	921,311,289	1,014,416,571	964,603,792	1,029,971,801	1,348,590,993
1526	(1)	National Foundation for the Arts and Humanities	3,667,633	3,711,534	3,915,414	3,653,394	4,274,019
1528	(1)	US Veterans Administration	74,619,431	82,501,384	76,818,403	82,787,035	66,101,644
1529	(1)	US General Services Administration	24,477	22,571	14,574	36,956	37,532
1530	(1)	US Environmental Protection Agency	92,033,621	85,456,503	58,136,507	88,952,390	67,517,176
1532	(1)	US Department of Energy	7,065,176	6,234,693	6,694,045	7,070,026	7,100,380
1534	(1)	Federal Emergency Management Agency	80,291,635	77,200,265	54,783,155	71,343,933	230,030,786
1536	(1)	US Department of Health and Human Services	7,595,549,648	8,045,420,770	8,183,022,147	9,103,810,671	9,665,372,089
1538	(1)	National/community services	3,837,179	4,407,701	5,902,182	6,341,626	6,123,374
1540	(1)	US Social Security Administration	49,257,386	47,106,666	46,827,978	48,828,172	49,313,469
1540	(E)	US Social Security Administration - Fund 727	15,657	7,629	13,488	-	-
1542	(1)	National Archives and Records	10,460	17,121	1,258	5,943	11,310
1544	(1)	Elections Assistance Commission	-	7,230,625	-	15,698,860	64,469
1546	(1)	US Department of Treasury	121,807	-	-	2,083,701,914	457,369,819
1549	(1)	Miscellaneous federal revenues	39,415,516	43,310,397	44,728,057	55,560,377	58,852,371
1551		County mental health programs	12,412,049	8,557,588	7,206,115	6,009,959	4,907,653
1557	(1)	American Recovery and Reinvestment Act	37,522,104	29,773,379	11,630,405	7,191,849	9,882,134
1560	(1)	Federal pass-through grants	31,442,468	14,579,015	18,223,873	25,152,950	15,279,018
1560	(E)	Federal pass-through grants - Fund 727	140	-	-	-	-
1601	(16)	Time deposits interest - Fund 609	46,378	26,042	38,007	61,738	38,061
1601	(13)	Time deposits interest - Fund 285	9,526	8,950	10,300	14,180	6,499
1601	(12)	Time deposits interest - Fund 289	62	57	375	539	200
1601	(8)	Time deposits interest - Fund 613	7,517	6,381	9,331	15,171	9,294
1601	(7)	Time deposits interest - Fund 614	23,033	17,824	16,132	22,227	11,944
1601	(2)	Time deposits interest - Fund 688	40,463	38,001	47,868	73,095	40,283
1601	(A)	Time deposits interest - Fund 657	7,860	2,452	2,777	4,391	2,551
1601	(A)	Time deposits interest - Fund 682	6,900	17,588	28,371	35,751	24,577
1601	(B)	Time deposits interest - Fund 905	3,797	2,605	2,829	4,201	2,796
1601	(C)	Time deposits interest - Fund 880	27,386	24,041	20,470	14,603	5,849
1601	(C)	Time deposits interest - Fund 881	10,378	8,988	12,707	26,277	13,495
1601	(D)	Time deposits interest - Fund 963	495	472	602	957	529
1601	(E)	Time deposits interest - Fund 727	12	4	4	-	-
1601	(F)	Time deposits interest - Fund 606	-	-	789	14,022	10,285
1601		Time deposits interest	1,776,400	2,247,521	2,139,605	3,091,459	2,953,507
1603	(16)	U.S./agency securities interest - Fund 609	451,363	516,235	955,578	876,107	267,980
1603	(13)	U.S./agency securities interest - Fund 285	92,251.87	171,468	256,369	196,929	42,929
1603	(12)	U.S./agency securities interest - Fund 289	601	1,145	10,860	7,042	1,377
1603	(8)	U.S./agency securities interest - Fund 613	68,983	126,197	230,422	237,304	71,017
1603	(7)	U.S./agency securities interest - Fund 614	223,251	347,220	397,899	332,166	89,182
1603	(2)	U.S./agency securities interest - Fund 688	393,868	781,242	1,192,306	1,591,597	440,144
1603	(A)	U.S./agency securities interest - Fund 657	67,231	47,268	70,431	60,127	17,018
1603	(A)	U.S./agency securities interest - Fund 682	77,129	347,260	705,698	482,139	164,149
1603	(B)	U.S./agency securities interest - Fund 905	35,704	51,666	69,162	56,561	18,775
1603	(C)	U.S./agency securities interest - Fund 880	266,191	467,557	495,254	198,575	39,493
1603	(C)	U.S./agency securities interest - Fund 881	101,089	181,320	319,652	354,692	90,010
1603	(D)	U.S./agency securities interest - Fund 963	7,331	11,847	17,625	15,722	6,577
1603	(E)	U.S./agency securities interest - Fund 727	114	70	126	3	-
1603	(F)	U.S./agency securities interest - Fund 606	-	-	19,707	177,982	69,000
1603		U.S./agency securities interest	25,189,472	43,348,110	70,091,462	73,174,480	34,213,613
1605		Other investment interest	227,032	1,069,890	925	1,250,000	2,600,000
1610		Interest on loans	3,991,978	5,137,467	5,475,074	6,921,579	42,472,890
1612	(25)	Interest - federal	370	-	200	273	-
1614		Interest on receivables	1,399	3,732	7,147	3,452	4,528
1616		Interest on settlements	89,584	216,142	21,481	1,024,467	505
1618		Other interest	16,281	23,918	15,807	13,071	6,124
1621	(C)	Penalties - Fund 881	41	86	161	416	203
1621		Penalties	10,476,994	13,339,149	11,519,171	10,976,306	11,008,947
1622		Penalties - control	-	-	-	-	20,106
1624	(A)	Settlements - Fund 657	-	36,826	-	-	3,459
1624		Settlements	11,865,632	4,954,292	13,216,473	6,200,832	27,544,074
1626		Court awards	23,175,458	19,228,331	15,085,967	21,798,763	493,040,550
1628		Insufficient funds charges	2,443	2,920	2,495	2,946	1,840
1634		Estates	461	208	550	564	3,646
1636		Unclaimed properties	96,044,838	98,968,823	97,610,441	85,468,078	99,282,273

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1700	(5)	Salary refunds - federal	172,157	155,384	247,439	226,248	253,899
1701	(5)	Salary refunds - state	3,994	18,039	12,215	3,245	69,210
1702	(5)	Salary refunds - local/other	68	1,218	442	675	15
1703	(5)	General relief pension refunds	3,110	568	15	2,559	700
1704	(5)	Blind pension refunds	15,155	13,313	13,541	18,871	12,225
1706	(5)	Dependent children pension refunds	181,017	197,576	219,800	187,950	142,182
1715	(5)	Day care refunds	123,001	160,334	190,391	178,095	116,638
1717	(5)	Medicare - Medicaid refunds	745,882,820	769,637,896	782,649,205	793,013,286	823,648,251
1719	(5)	Cost in criminal cases refunds	989,773	1,131,067	828,984	630,278	277,619
1720	(5)	American Recovery and Reinvestment Act refunds	104,795	10,441	-	-	-
1721	(5)	Vendor refunds - federal	1,375,208	977,390	2,494,719	1,155,291	1,805,763
1722	(5)	Vendor refunds - state	1,671,200	1,132,213	1,001,934	7,016,701	1,994,037
1722	(A)	Vendor refunds - state - Fund 682	2,422	3,206	2,905	8,618	2,364
1723	(5)	Vendor refunds - local/other	842,054	811,425	511,124	1,067,901	1,785,324
1723	(C)	Vendor refunds - local/other - Fund 880	967	609	-	-	-
1724	(5)	Vendor refunds - political subdivision	-	-	-	-	70,012
1725	(5)	Excess court payment refunds	270,262	1,185,773	5,238	21,982	-
1727	(5)	School refunds	3,867,964	3,971,653	3,560,474	6,851,013	4,406,475
1728	(5)	Scholarship refunds	1,184,340	1,163,954	1,113,541	1,093,242	1,091,078
1731	(5)	Audit findings - local/other	34,242	118,960	120,662	3,287	104,965
1732	(5)	Utility refunds	184,036	223,191	203,928	186,432	110,032
1733	(5)	Fuel tax refunds	9,443	101,946	22,557	158,062	61,376
1737	(5)	Other refunds	2,535,828	2,575,366	2,486,360	2,756,766	2,849,991
1737	(C)	Other refunds - Fund 880	-	263	-	-	-
1737	(D)	Other refunds - Fund 963	136	-	-	-	-
1737	(A)	Other refunds - Fund 657	-	-	-	-	104
1806	(18)	Recovery costs	208,492,070	155,657,507	151,805,702	145,520,688	154,110,560
1806	(A)	Recovery costs - Fund 682	61,714	-	-	-	6,390
1806	(A)	Recovery costs - Fund 657	-	-	-	-	94
1811	(21)	Local match	14,410,471	15,507,413	31,544,265	37,751,526	42,091,015
1812	(19)	Cost reimbursements - federal	9,841,676	2,577,917	2,162,777	1,287,470	1,104,350
1812	(A)	Cost reimbursements - federal - Fund 657	-	-	-	-	2,234
1813	(19)	Cost reimbursements - state	14,167,649	18,239,650	12,710,970	41,100,382	10,516,181
1813		Cost reimbursements - state (included)	17,608,815	17,573,302	16,987,024	13,850,982	17,947,130
1814	(19)	Cost reimbursements - local/other	137,157,431	154,003,419	140,539,292	217,396,998	202,935,423
1814	(B)	Cost reimbursements - local/other - Fund 905	2,849,735	6,872,485	6,644,373	6,160,944	200,309
1816		Bond account	6,843,143	4,976,308	694,404	116,729	(109,486)
1818	(17)	Employee expense reimbursement - federal	2,861	8,846	3,136	1,321	-
1819	(17)	Employee expense reimbursement - state	798	208	13,711	2,598	594
1820	(17)	Employee expense reimbursement - local/other	1,903	1,418,604	-	-	-
1821	(17)	Employee personal expense reimbursement	83,806	42,534	44,356	33,552	19,539
1822	(10)	Outlawed checks	9,341,755	8,039,816	9,398,263	9,955,197	20,856,430
1822	(B)	Outlawed checks - Fund 905	25,359	8,076	19,708	28,733	14,489
1824	(20)	Canceled checks	5,055,748	3,541,743	3,028,906	5,462,855	19,964,623
1824	(A)	Canceled checks - Fund 657	75	-	-	-	-
1824	(B)	Canceled checks - Fund 905	2,857	216	2,362	2,195	598
1826	(9)	Redeposit of investments principal	1,123,588	1,608,437	-	1,163,000	-
1828	(11)	Redeposit of loan principal	97,881,344	105,777,957	105,666,580	105,774,350	104,841,201
1830		Telephone commissions	1,629,024	1,677,892	1,677,196	1,727,512	1,779,361
1832		Commission on sales	4,655	5,411	4,362	935,297	1,009,906
1834	(23)	Rebates - WIC	65,071,479	76,650,915	66,017,708	91,390,292	60,338,593
1834		Rebates	1,350,966	1,492,665	1,875,110	1,889,674	1,903,712
1834	(A)	Rebates - Fund 657	-	9	-	-	-
1834	(A)	Rebates - Fund 682	4,814	5,984	6,395	6,511	3,127
1834	(C)	Rebates - Fund 880	452	337	87	120	87
1836		Housing and maintenance receipts	976	-	-	-	-
1838		Loan defaults	505,882	844,904	322,182	956,907	289,137
1842	(11)	Loan repayment	310,072	342,417	331,880	291,776	352,848
1842	(C)	Loan repayment - Fund 880	-	-	-	359,678	-
1842	(C)	Loan repayment - Fund 881	59,229,827	45,668,963	53,860,767	47,715,398	17,333,379
1843	(11)	Loans receivable contra account	8,537,324	6,598,537	5,976,882	5,767,258	5,692,682
1844		Insurance proceeds	41,049	17,119	-	172,088	46,345
1844	(A)	Insurance proceeds - Fund 682	-	-	-	-	4,300
1846		Capital credits/dividends	93,480	107,384	134,572	137,225	150,201
1848		Recycling receipts	212,898	192,205	135,655	86,155	130,506
1850		Forfeitures	1,202,243	1,782,672	1,355,045	1,131,840	1,106,794
1852		Overpayments	596,653	546,208	772,732	325,512	331,850

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code		SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
1856	(1)	Other miscellaneous receipts - federal	10,124,635	7,181,871	5,763,802	4,519,919	6,609,148
1858	(A)	Other miscellaneous receipts - state - Fund 682	4,655	3,238	3,638	587	274
1858	(B)	Other miscellaneous receipts - state - Fund 905	5,669,644	5,665,570	6,475,011	8,337,414	14,511,647
1858		Other miscellaneous receipts - state	13,832,071	10,610,567	9,679,740	11,224,781	3,355,828
1860	(A)	Other miscellaneous receipts - local/other - Fund 682	2,122,102	3,883,124	1,985,789	6,051,060	9,299,573
1860		Other miscellaneous receipts - local/other	2,140,078	1,790,819	8,150,544	4,202,996	10,140,446
1862	(A)	Fees for copying public records - Fund 682	75	36	-	-	-
1862		Fees for copying public records	265,841	267,948	311,020	287,750	294,965
1866		Federal share of grantee sales	299,208	233,188	123,333	126,002	197,323
1868		Receivable overpayment - federal	-	-	-	3,087	-
1870		Receivable overpayment - state	3	716	-	406	9
6001	(6)	Supply sales	374,932	406,292	385,028	380,063	223,438
6002	(6)	Open records fees	10,574	7,424	9,833	29,888	17,033
6003	(6)	Fleet services operations/maintenance	1,645,479	1,767,638	1,845,034	1,630,001	1,342,387
6005	(6)	Fleet services replacement	240,065	1,288,996	1,584,587	1,249,899	736,213
6006	(6)	Criminal records check fees	405,830	314,477	247,727	185,840	149,328
6007	(6)	Mail/freight services	9,605,392	9,291,754	9,789,843	10,798,189	10,204,399
6009	(6)	Telephone billing	38,207,119	33,736,326	38,077,517	40,025,368	41,872,421
6011	(6)	Printing service	4,953,996	4,323,276	5,156,289	4,711,820	3,773,457
6013	(A)	IAB Reimbursement/recovery cost - Fund 682	-	-	-	-	1,481
6013	(6)	Reimbursement/recovery cost	27,633,771	27,843,968	26,651,528	28,451,985	31,412,198
6015	(6)	Leased facility	62,104,759	63,126,489	64,424,904	60,956,253	61,473,427
6017	(6)	Sale of material, supplies, and services	792,091	655,026	588,218	646,191	496,592
6019	(6)	Training	459,259	431,464	668,357	599,034	66,778
6021	(6)	Computer services	30,753,047	32,349,562	37,043,025	37,691,418	40,835,010
6023	(6)	Administration services	647,587	732,883	537,658	867,176	494,573
6025	(6)	Flight operations services	542,252	86,447	282,306	273,466	204,018
6027	(6)	Sale of manufactured products	20,192,629	18,619,178	22,131,780	20,375,048	15,210,421
6029	(6)	Interagency receipts	34,431,497	33,691,602	34,030,155	31,060,817	35,564,890
6029	(C)	Interagency receipts - Fund 881	634,586	-	-	-	-
6030	(6)	Sampling &/or analysis	896,298	831,956	875,291	826,231	833,125
6031	(14)	Redeposit of state funds	203,360	232,824	142,657	138,562	243,774
6033	(6)	Permits	58,800	48,344	37,238	52,500	45,277
6034	(6)	Registration fees	124,446	102,586	139,050	67,890	96,807
6035	(6)	Taxes	7,653,994	8,380,299	8,188,913	8,202,365	8,004,451
6036	(6)	Transcript fees	16,039	10,545	12,884	22,959	9,015
		Total Revenues	27,249,912,291	28,525,799,531	28,560,833,266	31,217,735,295	34,300,730,388
Fund Exclusions:							
(A)		Lottery Funds - Fund 657 and 682	509,465,037	554,747,680	577,518,427	525,887,363	647,557,637
(B)		Alternative Care Trust Fund - Fund 905	8,587,096	12,600,617	13,213,445	14,590,048	14,748,614
(C)		Student Loan Funds - Funds 880 and 881	99,119,579	107,800,000	108,085,981	72,427,702	20,825,909
(D)		Pansy Johnson-Travis Memorial State Gardens Trust Fund - Fund 963	7,962	12,319	18,227	16,679	7,106
(E)		Division of Youth Services Child Benefits Fund - Fund 727	15,923	7,703	13,618	3	-
(F)		Veterans' Heath and Care Fund - Fund 606	-	-	3,978,496	21,530,724	13,970,812
Revenue Source Exclusions:							
(1)		Federal funds	10,747,909,704	11,362,716,108	11,388,424,592	14,665,289,758	14,554,828,280
(2)		Proposition C sales and use tax/interest	919,362,208	938,994,695	951,079,311	968,279,377	1,049,623,160
(3)		Proposition A gas tax and license fee increases	171,758,978	174,486,338	171,609,379	167,296,817	168,604,482
(4)		Bond sales	102,130,224	133,670,888	35,003,859	201,000,000	-
(5)		Refunds	759,450,467	783,587,704	795,682,569	814,571,885	838,799,688
(6)		Interagency sales and receipts	241,749,856	238,046,532	252,707,165	249,104,402	253,065,260
(7)		Soil and water sales and use tax/interest	47,077,261	48,195,693	48,787,855	49,558,126	53,606,005
(8)		Parks sales and use tax/interest	46,907,473	47,963,318	48,613,792	49,456,185	53,585,169
(9)		Redeposit of investment principal	1,123,588	1,608,437	-	1,163,000	-
(10)		Outlawed checks	9,341,755	8,039,816	9,398,263	9,955,197	20,856,430
(11)		Redeposit of loan principal	106,728,740	112,718,913	111,975,342	111,833,384	110,886,731
(12)		Bingo	1,752,399	1,453,961	1,544,378	1,397,534	902,629
(13)		Riverboat gambling	365,419,018	368,575,905	365,714,911	287,100,693	354,065,330
(14)		Redeposit of state funds	203,360	232,824	142,657	138,562	243,774
(15)		Loan proceeds	-	-	-	-	-
(16)		Conservation sales and use tax/interest	117,575,154	120,110,418	121,928,549	123,948,613	134,070,469
(17)		State employee expense reimbursement	89,368	1,470,191	61,203	37,471	20,133
(18)		Recovery costs	208,492,070	155,657,507	151,805,702	145,520,688	154,110,560
(19)		Cost reimbursements	161,166,756	174,820,986	155,413,039	259,784,850	214,555,955
(20)		Canceled checks	5,055,748	3,541,743	3,028,906	5,462,855	19,964,623
(21)		Local match	14,410,471	15,507,413	31,544,265	37,751,526	42,091,015

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30, 2017	2018	2019	2020	2021
(22)	Proceeds of surplus property sales - Fund 710	2,889,940	3,498,193	2,160,442	1,679,375	2,227,537
(23)	DHSS program rebates	65,071,479	76,650,915	66,017,708	91,390,292	60,338,593
(24)	Amendment 3 revenue derived from highway users	569,855,828	580,237,026	568,526,419	568,456,377	509,210,133
(25)	Interest - federal	370	-	200	273	-
(26)	Suspense holding	-	58,298	40,014	(290,022)	152,212,397
Other Exclusions and Limits:						
	CMIA interest payment to the federal government	12,274	220,155	494,665	885,764	442,007
	Agency remitted sales tax	213,462	253,441	236,987	193,446	131,791
	Abandoned funds claim payments	43,082,600	43,734,033	43,372,088	38,218,447	44,603,811
	Circuit courts escrow	-	2,506,078	2,241,863	2,391,089	24,093
	Debt offset escrow	-	13,876,494	12,588,483	17,766,076	15,732,099
	Total exclusions	15,326,026,148	16,087,602,342	16,042,972,800	19,503,794,559	19,505,912,232
	Total revenues after exclusions	11,923,886,143	12,438,197,189	12,517,860,466	11,713,940,736	14,794,818,156
	Less SAM II expenditure refunds (Appendix B)	(1,474,612,512)	(1,480,782,389)	(1,391,943,779)	(1,313,261,786)	(1,536,579,798)
	Add refundable tax credits:					
	Missouri Works	11,969,574	16,996,555	-	38,753,019	15,611,763
	BUILD	4,832,573	7,080,218	7,893,969	9,686,302	-
	Missouri Quality Jobs	30,145,802	25,388,581	23,535,191	7,814,728	3,919,781
	New Enhanced Enterprise Zone	3,350,388	3,228,601	2,599,274	1,563,307	-
	Self-employed Health Insurance	1,946,042	2,123,978	1,748,506	3,193,355	2,579,205
	Public Safety Officer Surviving Spouse, Residential Dwelling Accessibility, Sporting Event Credit, and Business Facility Credit	1,367,055	1,341,800	20,331,791	1,850,763	1,938,624
	Total State Revenue	$ 10,502,885,065	11,013,574,533	11,182,025,418	10,463,540,424	13,282,287,731

Revenue amounts excluded from SAM II revenue amounts to arrive at Total State Revenue are discussed at Appendix C.

Appendix B

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Expenditure Refunds

Object Code	SAM II Expenditure Refunds		Year Ended June 30, 2017	2018	2019	2020	2021
3200	Bond refunds	$	23,327,341	3,961,622	16,837,636	1,016,512	339,768
3206	Deposit and escrow refunds		48,096	83,042	29,773	47,537	18,337
3213	Tax credit debt offset		146,178	82,314	69,122	12,602	96,145
3215	Debt offset refunds		12,931,564	7,900,327	4,503,978	4,782,452	59,168
3218	Motor vehicle license fee refunds		1,318,516	394,301	422,322	533,014	585,404
3221	Driver's license fee refunds		38,925	37,582	48,911	35,107	40,641
3227	License and permit fee refunds		969,379	1,036,462	1,011,037	1,004,134	1,093,446
3230	Registration fee refunds		41,130	37,878	4,876	5,026	917
3233	Regulatory fee refunds		14,328	23,793	42,896	31,877	17,264
3236	Inspection fee refunds		54,007	45,159	57,762	53,231	50,107
3239	Miscellaneous fee refunds		463,144	407,726	369,017	295,908	826,089
3242	Sales refunds		5,824	3,443	6,109	3,344	4,677
3245	Lease and rentals refunds		4,673	3,738	2,358	12,206	9,811
3248	Medical services refunds		8,874,556	9,629,754	10,248,013	11,608,121	11,643,031
3251	Contributions refunds		597	-	-	-	-
3254	Federal refunds		481,514	230,293	523,553	419,387	3,895,939
3255	Financial institutions tax refunds		-	199	-	-	-
3257	Penalty and court award refunds		326	69	201	11	55
3260	Interagency billing refunds		-	-	-	(13)	-
3261	Receivable overpayment refunds		331,152	325,019	290,277	420,895	320,383
3267	Deferred revenue refunds		2,139,922	2,013,248	1,917,960	2,977,685	1,283,565
3268	Liability account refunds		-	-	1,735	-	-
3269	Other refunds		1,134,036	2,090,584	1,542,918	2,363,226	3,638,185
3272	Sales and use tax protested refunds		3,217	-	-	-	
3281	County foreign insurance tax refunds		4,131,633	5,112,963	33,713,018	25,300,398	66,804,142
3287	Worker's compensation insurance tax refunds		267,358	51,801	250,912	410,982	142,460
3290	Worker's compensation 2nd injury insurance tax refunds		2,385	7,122	10,005	-	-
3291	Surplus lines insurance tax refund		32,302	119,999	54,246	44,997	90,228
3293	Cigarette tax refunds		38,557	385	15,941	21,004	27,800
3296	Tobacco products tax refunds		-	-	-	156	-
3299	Aviation fuel tax refunds		2,239	3,360	3,735	1,036	3,638
3302	Local Use Tax Refunds		-	-	145,000	41,145	-
3305	Special fuel (non-gas) tax refunds		17,609,769	17,597,075	16,476,400	18,925,543	19,343,037
3308	Fuel tax refunds		14,701,157	11,281,600	11,823,784	11,243,402	13,543,056
3311	Sales tax refunds		261	-	-	-	-
3317	General sales and use tax refunds		35,688,543	23,275,186	39,412,110	28,231,179	71,578,135
3326	Motor vehicle sales tax refunds		6,112,493	6,218,889	7,102,520	6,562,565	7,350,520
3329	Motor vehicle use tax refunds		2,791	697	2,151	42	63
3335	Boat tax refunds		4,070	3,005	3,220	2,296	3,409
3338	Individual tax refunds		1,080,740,622	1,128,602,275	983,316,541	968,408,708	1,127,470,528
3341	Senior citizens tax refunds		100,851,062	98,808,490	83,217,656	88,708,537	87,279,419
3344	Corporation tax refunds		159,007,587	161,392,989	178,463,586	139,737,534	119,020,431
3347	Franchise tax refunds		10,681	-	-	-	-
3350	Inheritance tax refunds		101,364	-	-	-	-
3356	Other tax refunds		2,979,213	-	2,500	-	-
	Total SAM II Expenditure Refunds	$	1,474,612,512	1,480,782,389	1,391,943,779	1,313,261,786	1,536,579,798

Review of Article X, Sections 16 Through 24, Constitution of Missouri
Appendix C

TSR Exclusions

Various revenue amounts are excluded from Statewide Accounting System for Missouri (SAM II) revenue amounts to arrive at Total State Revenue (TSR), as shown on Appendix A. These exclusions, which include certain funds, certain revenue types, and other exclusions and limits, are discussed below.

Excluded Funds

From the revenue amounts obtained from SAM II, certain funds are entirely excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(A) Lottery Funds

In November 1984, the voters approved Article III, Section 39(b), Missouri Constitution, which authorized the creation of the Missouri State Lottery. This provision states that revenues produced from the conduct of a state lottery shall not be a part of TSR. Since the voters approved the state lottery, all revenue and expenditure refunds related to the state lottery are excluded. Beginning in fiscal year 2017, lottery proceeds are deposited in the State Lottery Fund. In prior fiscal years, they were deposited in the Lottery Enterprise Fund.

(B) Alternative Care Trust Fund

The Alternative Care Trust Fund was established in 1989 under Section 210.560, RSMo. The Department of Social Services uses this fund to account for funds held in trust for the benefit of children who have been placed in the legal custody of the state. The Department of Corrections, Department of Mental Health, and the Missouri Veterans Commission hold funds in trust for inmates and patients. Funds held in trust are not state funds since the funds remain the property of the individual. Since the Alternative Care Trust Fund does not account for state funds, it is excluded.

(C) Student Loan Funds

Federal legislation passed in 1997 made changes in the accounting required for federal education loans. Starting in federal fiscal year 1998, the federal government considers all monies in these funds as property of the federal government or guaranty agency. As a result, the state excludes the two student loan funds held in trust.

(D) Pansy Johnson-Travis Memorial State Gardens Trust Fund

The state received an endowment in 1987 for the purpose of establishing a memorial state garden. The state is to invest the endowment for 100 years before using the funds to establish the memorial garden. Since the funds cannot be appropriated until 2087, the revenue is excluded from TSR.

(E) Division of Youth Services Child Benefits Fund

The Division of Youth Services (DYS) Child Benefits Fund was administratively created to account for payments from the Social Security Administration held in trust for the benefit of youth in the DYS custody. Funds held in trust are not deemed to be state funds, and are therefore excluded. This fund was added as an excluded fund in fiscal year 2016. In prior years, most of the fund revenues were excluded as federal funds.

(F) Veterans' Health and Care Fund

In November 2018, the voters approved Article XIV, Section 1.4, Missouri Constitution, which authorized the creation of the Missouri Veterans' Health and Care Fund. The fund is used to account for various taxes and fees also authorized by that section for the regulation of medical marijuana licensing and distribution. Since voters directly approved these taxes and fees, the fund is excluded from TSR.

Excluded Revenues

From the revenue amounts obtained from SAM II, certain types of revenues are excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(1) Federal Funds

Article X, Section 17, Missouri Constitution, specifically excludes federal funds.

(2) Proposition C Sales and Use Tax/Interest

In November 1982, the voters approved Proposition C, which increased the state sales and use tax by 1 percent. Since Proposition C received direct voter approval as provided in Article X, Section 16, Missouri Constitution, the proceeds from the additional 1 percent sales and use tax, including any interest earned on the investment of such taxes, are excluded.

(3) Proposition A Gas Tax and License Fee Increases

In April 1987, the voters approved Proposition A, which increased the motor fuel tax by 4 cents per gallon and increased the annual registration fee for certain motor vehicles, effective July 1, 1987. Since the increase in tax and fees received direct voter approval, these revenues are excluded. Also, see item (24).

(4) Bond Sales

Attorney General Opinion 22-1982 concluded that proceeds of the state's general obligation bonds were not to be included in TSR.

(5) Refunds

Refunds received due to the overpayment of obligations by the state, as identified by certain revenue source codes, are excluded. Refunds also include cost recoveries and prescription drug rebates received through the Medicaid and Children's Health Insurance programs.

(6) Interagency Sales and Receipts

Since interagency transactions do not generate additional revenue for the state as a whole, interagency sales and receipts, as identified by certain revenue source codes, are excluded.

(7) Soil and Water Sales and Use Tax/Interest
and
(8) Parks Sales and Use Tax/Interest

In August 1984, the voters approved a one-tenth of 1 percent sales tax for soil and water conservation and state parks. Article IV, Section 47(c), Missouri Constitution, states that the additional revenue provided by the tax shall not be part of TSR. Since the voters approved the sales tax, the sales tax and any interest earned on the investment of the balance in these funds are excluded.

(9) Redeposit of Investment Principal

The redeposit of investment principal is excluded.

(10) Outlawed Checks

Outlawed checks (issued checks not cashed by the payee within the time allowed) are redeposited in the state treasury and are excluded.

(11) Redeposit of Loan Principal

Redeposits of loan principal are excluded.

(12) Bingo Tax

The August 1992 amendment to Article III, Section 39(d), Missouri Constitution, related to gaming activities also applies to bingo games, in that all state revenues derived from the conduct of gaming activities shall be appropriated beginning July 1, 1993, solely for public education and shall not be included in TSR. Section 313.007, RSMo, requires the bingo tax to be deposited in the Bingo Proceeds for Education Fund. The bingo tax, certain fees, and the interest earned on the investment of the fund are excluded from TSR.

(13) Riverboat Gambling and Other Gaming Proceeds

In August 1992, voters approved an amendment to Article III, Section 39(d), Missouri Constitution, that requires all state gaming revenues be appropriated for public education and excludes these revenues from TSR.

In 1993, the state enacted Senate Bills 10 and 11. This comprehensive gaming legislation established riverboat gaming in the state. The legislation repealed House Bill (HB) 149 related to riverboat gaming, which had been enacted by voters as Proposition A in November 1992.

Under Senate Bills 10 and 11, the state imposed a 20 percent tax on adjusted gross receipts from gambling games. In November 2008, the voters approved increasing the tax to 21 percent. The state treats 90 percent of this revenue as state gaming revenues under Article III, Section 39(d), Missouri Constitution, and earmarks the revenues to the Gaming Proceeds for Education Fund. The remaining 10 percent of this revenue is allocated to the home dock city or county. Under Article III, Section 39(d), Missouri Constitution, the 90 percent portion of the adjusted gross receipts tax is exempted from TSR. The remaining 10 percent portion of the adjusted gross receipts tax is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

Under Senate Bills 10 and 11, the legislature also established a Gaming Commission Fund in the state treasury and authorized gaming commission license fees, penalties, administrative fees, reimbursements, and admission fees to be deposited in this fund and expended pursuant to state appropriation for various purposes.

On November 24, 1998, the Missouri Court of Appeals, Western District, entered its final decision in *Kelly v. Hanson,* 984 S.W. 2d 540 (Mo. App. W.D. 1998). The Missouri Court of Appeals, Western District, held that revenue from the $1 portion of the state-imposed $2 admission fee payable to the state is excluded from TSR, while the revenue from the payments to the

state to recoup public safety and regulatory enforcement costs is included in TSR. The remaining $1 portion of the $2 admission fee is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

In 2016, the state enacted HB 1941 that requires licensed fantasy sports contest operators to pay an annual operation fee equal to 11.5 percent of the operator's net revenue from the previous calendar year. These revenues are deposited in the Gaming Proceeds for Education Fund. Section 313.822, RSMo, provides all monies deposited in the Gaming Proceeds for Education Fund are to be treated as proceeds of river boat gambling. Under Article III, Section 39(d), Missouri Constitution, these annual operation fees are excluded from TSR.

(14) Redeposit of State Funds — The redeposit of state funds for which a state expenditure was originally incurred, such as from closing a petty cash fund and returning the funds to the state treasury, is excluded.

(15) Loan Proceeds — The state periodically receives loans or advancements from the federal government, local governments, or private sources, to finance the acceleration of state projects. Since the loans must be repaid in the future, they are excluded.

(16) Conservation Sales and Use Tax/Interest — In *Conservation Federation of Missouri v. Richard Hanson,* 994 S.W. 2d 27 (Mo. Banc. 1999), the Supreme Court held that the revenue derived from the one-eighth of 1 percent conservation sales tax, and any interest earned on the investment of these funds, are excluded.

(17) State Employee Expense Reimbursement — The state receives reimbursement from private individuals, firms, partnerships, corporations, etc., for state employee expenses incurred in providing testimony in a court of law, for which the employee has already been reimbursed by a state expense account. These reimbursements are excluded.

(18) Recovery Costs — Monies received from others for costs incurred by the state or to be incurred by the state are excluded. Monies received from tobacco companies under the Tobacco Master Settlement Agreement are included in the recovery costs exclusion. See Tobacco Master Settlement Agreement Proceeds section. Also, see item (19).

(19) Cost Reimbursements — Monies received from other governments for reimbursements of costs incurred by the state are excluded.

Regarding items (18) and (19), the state has excluded from TSR receipts for cost reimbursements since fiscal year 1982 and receipts for recovery costs since fiscal year 1988. Although the constitution does not specifically

mention cost reimbursements and recovery costs and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(20) Canceled Checks

Receipts derived from the redeposit of state checks that have been canceled are excluded.

(21) Local Match

Local governments provided funds to the state to use as a local match to qualify for federal or state funding. Since these funds are not state funds, they are excluded.

(22) Proceeds of Surplus Property Sales

The proceeds from some sales of surplus property are excluded. Although the constitution does not specifically mention proceeds of surplus property sales and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(23) DHSS Program Rebates

The Department of Health and Senior Services (DHSS) receives rebates through various federal programs, including the Special Supplemental Nutrition Program for Women, Infants, and Children and the HIV Care Formula Grants. These rebates are related to purchases made with federal funds and are therefore excluded.

(24) Amendment 3 Revenue Derived From Highway Users

In November 2004, the voters approved an amendment to Article IV, Sections 29 and 30(a) through 30(c) and added Section 30(d), Missouri Constitution, effective July 1, 2005.

Section 30(a)(4) provides for the apportionment and distribution of net proceeds of motor fuel tax. This section further provides that, "The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of 'total state revenues'. . . ."

Section 30(b) provides for the use and distribution of revenue derived from highway users as an incident to their use or right to use the highways of the state (including all state license fees and taxes on motor vehicles, trailers and motor vehicle fuels and excepting sales tax on motor vehicles and trailers which are not distributed to the state road fund). This section further provides that, "The moneys apportioned or distributed under this section to the state road fund, the state transportation fund, the state road bond fund, counties, cities, towns or villages shall not be included within the definition of 'total state revenues'. . . ."

As a result, motor vehicle sales tax and special fuel non-gas tax, and fees from motor vehicle licenses or permits, interstate transportation licenses or permits, driver's licenses or permits, overdimension/overweight permits, other

	licenses and permits, and non-motor fuel decals credited to the State Road Fund, State Road Bond Fund, and/or State Transportation Fund are excluded from TSR. The increase in interstate transportation license or permits for certain motor vehicles excluded under this section were previously excluded and, as a result, have no impact on TSR. (See item (3)) Sections 29, 30(c), and 30(d) have no Hancock implications.
(25) Interest - Federal	Interest assessed and received on advances made to the state by the federal government. Since the interest is due to the federal government, it is excluded from TSR.
(26) Suspense Holding	The collection of unidentified funds for both state and non-state entities. Since these monies have not been identified, they are excluded from TSR.
Other Exclusions and Limits	Other exclusions and limits have been considered to arrive at TSR, as follows:
Cash Management Improvement Act (CMIA)	The state has to enter into an agreement with the federal government that governs the timing of when the state can obtain federal grant monies. If the state holds federal funds longer than needed, the state has to reimburse the federal government for interest earnings. Since the interest was earned on federal funds and has to be returned to the federal government, it is excluded from TSR.
Agency Remitted Sales Tax	Some state agencies sell goods or services to the public and collect sales tax. To avoid counting the same receipts in TSR twice, the sales tax remitted by state agencies to the Department of Revenue is excluded from TSR.
Abandoned Funds Claim Payments	Under Section 447.543, RSMo, the state receives abandoned funds from various sources (banks, businesses, insurance companies, etc.). These funds are placed in the state Abandoned Fund Account. The rightful owner may receive these funds if properly claimed. The state includes the receipts in TSR. Starting in fiscal year 1998, the state excludes from TSR amounts paid to the rightful owner.
Circuit Courts Escrow and Debt Offset Escrow	Under Section 488.5028, RSMo, the Department of Revenue and State Lottery Commission make setoffs of income tax refunds and lottery prize payouts, respectively, for amounts owed to circuit courts. Similarly, under Section 143.784, RSMo, the Department of Revenue makes setoffs of income tax refunds for amounts due to state agencies. Amounts setoff under both provisions are placed in escrow accounts until any review hearings are held and the matter is resolved. As a result, this revenue is not included in TSR.

Expenditure Refunds

Under Article X, Section 17(1), Missouri Constitution, TSR shall exclude the amount of any credits based on actual tax liabilities. Refunds disbursed due to the excess collection by the state of liabilities owed the state, largely tax refunds, as identified by certain expenditure object codes are excluded. The method used to determine expenditure refunds is not specified in the amendment. Although the OA-BP initially used the appropriation basis to determine expenditures refunds, during fiscal year 1984, the OA-BP changed to the cash basis. In *Kelly v. Hanson,* 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that a cash basis of accounting should be used to determine compliance with the Hancock Amendment. A schedule of expenditure refunds is included at Appendix B.

Tobacco Master Settlement Agreement Proceeds

The OA-BP excluded $138,571,552 received from tobacco companies during fiscal year 2021. The Master Settlement Agreement was entered into effective November 23, 1998, between the major cigarette manufacturers and the states' Attorneys General. Missouri received its first payments under the settlement agreement during fiscal year 2001 and future payments from tobacco companies extend in perpetuity. The payment received in 2001 included amounts under the settlement agreement for 1998, 2000, and 2001. The settlement agreement did not require a payment for 1999. Payments for fiscal years 2001 through 2021 were as follows:

Fiscal Year	Amount
2001	$ 338,230,653
2002	172,679,543
2003	166,895,179
2004	142,829,966
2005	144,964,644
2006	133,078,222
2007	139,292,616
2008	153,277,453
2009	168,066,958
2010	140,318,927
2011	132,631,552
2012	135,246,224
2013	135,166,246
2014	66,085,418
2015	132,261,643
2016	123,645,603
2017	191,261,135
2018	138,311,530
2019	134,225,943
2020	129,544,993
2021	138,571,552

The amounts received were coded in the state's accounting system to revenue source code 1806 - recovery costs, which is excluded from TSR. Recovery costs are defined under revenue source code 1806 as, "*all money recovered from others for costs incurred by the state or to be incurred by the state.*" The OA-BP has concluded these receipts should be excluded from TSR because the amounts represent a recovery of health care costs previously incurred or to be incurred by the state attributable to smoking.

Public information was not readily available to determine if the amounts recovered from the tobacco companies under the master settlement agreement were more or less than the health care costs incurred. For our fiscal year 2001 report, we reviewed three extensive research projects conducted by experts. We limited our analysis to Medicaid costs incurred in fiscal years 1998 through 2001. We did not consider Medicaid costs prior to fiscal year 1998. In addition, we did not consider other costs incurred by the state, such as employee health care costs attributable to smoking. These research projects showed that Medicaid costs attributable to smoking were higher than the amount the state received from the tobacco companies under the settlement agreement. As a result, in our 2001 report we concluded it was proper for the OA-BP to exclude the amounts received from the tobacco companies as a recovery cost.

A study, "Tobacco Damages to the State of Missouri" by Glenn W. Harrison, was commissioned by the Missouri Attorney General's Office for use in a lawsuit against tobacco companies filed May 12, 1997. This lawsuit was dropped because Missouri joined a consortium of states in December 1998, in the Master Settlement Agreement with the tobacco companies. As a result, the Harrison study was not fully completed. However, the draft report provided an estimate of Medicaid costs attributable to smoking for 1970 through 2007 and an estimate of state employee health care costs attributable to smoking for 1970 through 1997. This study estimates that state costs attributable to smoking were higher than the amount the state received. OA officials could not locate any current studies, but they believe continued exclusion is reasonable.

Federal Reimbursement Allowance and Nursing Facility Reimbursement Allowance

The Federal Reimbursement Allowance and the Nursing Facility Reimbursement Allowance tax imposed by the state to pay the state's share of the costs of the Medicaid program when collected by an offset against Medicaid claims, is not directly deposited in the state treasury. As a result, this revenue is not included in TSR.

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source Code	Type of Revenue		Year Ended June 30, 2017	2018	2019	2020	2021	5-Year Total	Percentage	Cumulative Percentage of Total
1536	US Department of Health and Human Services	$	7,595,549,648	8,045,420,770	8,183,022,147	9,103,810,672	9,665,372,089	42,593,175,326	28.42%	28.42%
1022	Individual income tax		7,331,004,488	7,737,588,497	7,654,451,494	6,958,777,570	8,930,181,581	38,612,003,630	25.77%	54.19%
1001	Sales and use tax		2,143,671,908	2,197,128,210	2,236,491,091	2,273,584,127	2,424,264,621	11,275,139,957	7.52%	61.71%
1524	US Department of Transportation		921,311,289	1,014,416,571	964,603,792	1,029,971,801	1,348,590,993	5,278,894,446	3.52%	65.24%
1013	Proposition C sales and use tax		918,927,877	938,175,451	949,839,137	966,614,685	1,049,142,733	4,822,699,883	3.22%	68.45%
1522	US Department of Education		718,547,280	728,837,665	704,746,955	772,497,006	1,034,087,113	3,958,716,019	2.64%	71.10%
1717	Medicare - Medicaid refunds		745,882,821	769,637,896	782,649,205	793,013,285	823,648,251	3,914,831,458	2.61%	73.71%
1060	Motor vehicle fuel tax		734,683,791	728,500,058	736,513,579	718,425,795	708,737,534	3,626,860,757	2.42%	76.13%
1332	Lottery ticket sales - Fund 682		506,939,548	550,136,435	574,457,578	519,018,966	637,654,846	2,788,207,373	1.86%	77.99%
1510	US Department of Agriculture		514,408,963	508,032,007	511,845,041	503,611,906	674,692,911	2,712,590,828	1.81%	79.80%
1026	Corporate income tax		432,357,927	459,482,248	524,941,269	464,568,224	798,041,088	2,679,390,756	1.79%	81.59%
1546	US Department of Treasury		121,807	-	-	2,083,701,914	457,369,819	2,541,193,540	1.70%	83.28%
1420	Medicaid - community based		275,410,223	389,406,224	386,380,675	433,514,434	453,616,181	1,938,327,737	1.29%	84.58%
1009	Motor vehicle sales tax		322,733,522	328,124,026	320,396,627	322,932,631	399,397,380	1,693,584,186	1.13%	85.71%
1076	Gaming commission gross receipts tax		324,262,046	328,396,438	327,393,773	258,699,168	325,963,707	1,564,715,132	1.04%	86.75%
1033	County foreign insurance tax		280,592,925	310,095,430	293,426,981	293,622,191	303,722,106	1,481,459,633	0.99%	87.74%
1106	Motor vehicle licenses or permits		191,696,459	193,840,946	198,970,941	195,806,851	218,656,625	998,971,822	0.67%	88.41%
1814	Cost reimbursements - local/other		140,007,166	160,875,904	147,183,665	223,557,942	203,135,732	874,760,409	0.58%	88.99%
1806	Recovery costs		208,553,784	155,657,507	151,805,702	145,520,688	154,117,044	815,654,725	0.54%	89.53%
1011	Conservation sales and use tax		117,077,413	119,568,141	120,934,964	123,010,768	133,764,426	614,355,712	0.41%	89.94%
1520	US Department of Labor		123,241,053	109,450,198	122,957,840	102,964,876	137,768,876	596,382,843	0.40%	90.34%
1626	Court awards		23,175,458	19,228,331	15,085,967	21,798,763	493,040,550	572,329,069	0.38%	90.72%
1828	Redeposit of loan principal		97,881,344	105,777,957	105,666,580	105,774,350	104,841,201	519,941,432	0.35%	91.07%
1534	Federal Emergency Management Agency		80,291,635	77,200,265	54,783,155	71,343,933	230,030,786	513,649,774	0.34%	91.41%
1039	Worker's compensation insurance tax - second injury		101,791,431	102,703,123	99,505,372	96,723,338	79,869,463	480,592,727	0.32%	91.73%
1636	Unclaimed properties		96,044,838	98,968,823	97,610,441	85,468,078	99,282,273	477,374,453	0.32%	92.05%
1305	Bond sales proceeds		102,130,224	133,670,887	35,003,859	201,000,000	-	471,804,970	0.31%	92.37%
1108	Interstate transportation licenses or permits		76,619,858	82,870,896	86,689,646	83,861,822	93,452,191	423,494,413	0.28%	92.65%
1089	Pharmacy reimbursement allowance		87,380,822	108,168,401	93,338,044	30,235,797	103,900,606	423,023,670	0.28%	92.93%
1530	US Environmental Protection Agency		92,033,621	85,456,503	58,136,507	88,952,390	67,517,176	392,096,197	0.26%	93.19%
1528	US Veterans Administration		74,619,431	82,501,384	76,818,403	82,787,035	66,101,644	382,827,897	0.26%	93.45%
1057	Cigarette tax		79,873,777	75,939,169	72,927,231	72,998,919	72,200,590	373,939,686	0.25%	93.70%
1418	Medicaid		80,000,126	79,351,290	76,018,593	70,575,382	66,692,768	372,638,159	0.25%	93.95%
1834	Rebates		66,427,711	78,149,910	67,899,300	93,286,598	62,245,519	368,009,038	0.25%	94.19%
6015	Leased facility		62,104,759	63,126,489	64,424,904	60,956,252	61,473,427	312,085,831	0.21%	94.40%
1603	U.S./agency securities interest		26,974,579	46,398,605	74,832,550	77,761,424	35,531,264	261,498,422	0.17%	94.58%
1003	Parks sales and use tax		46,830,973	47,830,741	48,374,039	49,203,710	53,504,858	245,744,321	0.16%	94.74%
1005	Soil and water sales and use tax		46,830,977	47,830,649	48,373,824	49,203,731	53,504,880	245,744,061	0.16%	94.90%
1549	Miscellaneous federal revenues		39,415,516	43,310,397	44,728,057	55,560,377	58,852,371	241,866,718	0.16%	95.07%
1540	US Social Security Administration		49,273,042	47,114,295	46,841,466	48,828,172	49,313,469	241,370,444	0.16%	95.23%
1514	US Department of Housing and Urban Development		47,220,963	55,239,661	40,029,975	35,620,200	59,242,773	237,353,572	0.16%	95.39%
1842	Loan repayment		59,539,899	46,011,380	54,192,647	48,366,853	17,686,227	225,797,006	0.15%	95.54%
1512	US Department of Defense		33,598,338	39,111,801	37,466,470	46,098,484	40,361,119	196,636,212	0.13%	95.67%
6009	Telephone billing		38,207,119	33,736,326	38,077,517	40,025,368	41,872,421	191,918,751	0.13%	95.80%
1041	Excess lines of insurance tax		33,455,598	34,308,445	35,890,349	39,047,573	47,503,916	190,205,881	0.13%	95.92%
1250	Collection fees		32,330,843	34,973,528	37,017,947	37,972,021	39,649,517	181,943,856	0.12%	96.04%
1813	Cost reimbursements - state		31,776,465	35,812,952	29,697,994	54,951,364	28,463,311	180,702,086	0.12%	96.16%
1252	Admission fees		42,421,150	41,204,836	38,939,356	29,606,636	27,724,165	179,896,143	0.12%	96.28%

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source Code	Type of Revenue	Year Ended June 30, 2017	2018	2019	2020	2021	5-Year Total	Percentage	Cumulative Percentage of Total
6021	Computer services	30,753,047	32,349,562	37,043,025	37,691,418	40,835,010	178,672,062	0.12%	96.40%
1516	US Department of Interior	32,053,401	32,848,237	33,968,755	36,897,228	33,895,420	169,663,041	0.11%	96.52%
6029	Interagency receipts	35,066,083	33,691,602	34,030,155	31,060,817	35,564,890	169,413,547	0.11%	96.63%
1126	Hunting and fishing licenses and commission permits	31,988,432	32,628,927	31,809,260	33,422,911	39,515,434	169,364,964	0.11%	96.74%
1080	Real and personal property tax	28,830,339	29,703,452	31,102,787	33,198,922	34,929,745	157,765,245	0.11%	96.85%
1264	Court fees	33,635,353	32,990,320	31,876,520	29,055,384	25,832,244	153,389,821	0.10%	96.95%
1518	US Department of Justice	4,430,759	4,112,224	40,216,518	45,873,125	57,199,125	151,831,751	0.10%	97.05%
1090	Federal reimbursement allowance	15,567,989	26,077,730	21,750,434	25,829,333	57,567,593	146,793,079	0.10%	97.15%
1100	Professional licenses or permits	28,140,106	24,242,068	30,634,356	27,178,359	34,755,697	144,950,586	0.10%	97.25%
6013	Reimbursement/recovery cost	27,633,771	27,843,968	26,651,528	28,451,985	31,413,679	141,994,931	0.09%	97.34%
1811	Local match	14,410,471	15,507,413	31,544,265	37,751,526	42,091,015	141,304,690	0.09%	97.44%
1053	Liquor tax	24,012,395	25,088,295	25,892,501	27,653,139	32,128,355	134,774,685	0.09%	97.53%
1059	Tobacco product tax	20,516,652	21,468,711	21,938,400	23,761,321	27,216,892	114,901,976	0.08%	97.60%
1436	Room and care	26,946,999	25,026,869	22,258,611	21,135,047	16,140,932	111,508,458	0.07%	97.68%
1560	Federal pass-through grants	31,442,608	14,579,015	18,223,873	25,152,950	15,279,018	104,677,464	0.07%	97.75%
1162	Filing fees	19,096,824	19,153,508	19,777,511	20,189,821	21,402,706	99,620,370	0.07%	97.81%
6027	Sale of manufactured products	20,192,629	18,619,178	22,131,780	20,375,048	15,210,421	96,529,056	0.06%	97.88%
1188	Public utilities fees	19,936,400	19,627,829	19,494,691	17,978,489	19,056,119	96,093,528	0.06%	97.94%
1557	American Recovery and Reinvestment Act	37,522,104	29,773,379	11,630,405	7,191,849	9,882,134	95,999,871	0.06%	98.01%
1335	CANTEEN SALES			37,504,377	26,954,394	28,714,625	93,173,396	0.06%	98.07%
1088	Nursing facility reimbursement allowance	19,522,237	18,238,114	17,955,464	18,048,831	16,798,968	90,563,614	0.06%	98.13%
1858	Other miscellaneous receipts - state	19,506,370	16,279,375	16,158,389	19,562,782	17,867,749	89,374,665	0.06%	98.19%
1037	Worker's compensation insurance tax	16,720,052	17,416,920	16,976,319	17,217,104	16,846,189	85,176,584	0.06%	98.24%
1110	Driver's licenses or permits	13,754,180	15,544,741	14,612,104	12,671,959	15,810,919	72,393,903	0.05%	98.29%
1152	Motorboat fees	12,687,392	12,562,562	12,224,132	13,670,726	17,981,893	69,126,705	0.05%	98.34%
1198	Transport load fees	11,633,855	11,529,928	13,238,787	16,000,429	15,960,933	68,363,932	0.05%	98.38%
1206	Solid waste disposal fees	12,282,791	12,831,002	12,953,236	13,216,184	14,678,651	65,961,864	0.04%	98.43%
1610	Interest on loans	3,991,978	5,137,467	5,475,074	6,921,579	42,472,890	63,998,988	0.04%	98.47%
1624	Settlements	11,865,632	4,991,118	13,216,473	6,200,832	27,547,533	63,821,588	0.04%	98.51%
1169	Other registration fees	11,926,930	12,158,837	12,429,855	13,260,705	13,899,303	63,675,630	0.04%	98.56%
1303	Other fees	12,192,455	10,500,051	13,908,822	12,381,156	11,513,924	60,496,408	0.04%	98.60%
1302	Criminal records check fees	11,578,987	11,134,370	12,918,735	12,403,646	11,505,047	59,540,785	0.04%	98.64%
1328	Sales of fixed assets - control	16,771,373	10,326,660	11,440,310	10,798,936	9,586,445	58,923,724	0.04%	98.68%
1822	Outlawed checks	9,367,114	8,047,892	9,417,971	9,983,930	20,870,919	57,687,826	0.04%	98.71%
1266	Financial institutions examination fees	11,444,946	11,138,716	11,659,106	11,517,987	11,638,758	57,399,513	0.04%	98.75%
1621	Penalties	10,477,035	13,339,235	11,519,332	10,976,722	11,009,150	57,321,474	0.04%	98.79%
1132	Overdimension/overweight permits - Amendment 3	9,377,774	9,565,985	9,774,441	11,350,602	11,813,438	51,882,240	0.03%	98.83%
1860	Other miscellaneous receipts - local/other	4,262,180	5,673,943	10,136,333	10,254,056	19,440,019	49,766,531	0.03%	98.86%
6007	Mail/freight services	9,605,392	9,291,754	9,789,843	10,798,189	10,204,399	49,689,577	0.03%	98.89%
1094	Ambulance service reimbursement allowance	9,781,742	11,366,127	10,637,791	9,078,330	2,175,594	43,039,584	0.03%	98.92%

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source Code	Type of Revenue	Year Ended June 30, 2017	2018	2019	2020	2021	5-Year Total	Percentage	Cumulative Percentage of Total
1295	Intervention fees	7,414,914	8,028,733	8,573,586	8,305,511	9,464,786	41,787,530	0.03%	98.95%
1220	Lab fees	7,957,512	8,623,532	8,409,131	8,132,137	8,368,059	41,490,371	0.03%	98.98%
6035	Taxes	7,653,994	8,380,299	8,188,913	8,202,365	8,004,451	40,430,022	0.03%	99.00%
1262	Loan administration fees	9,385,819	8,484,187	7,418,830	7,097,738	6,759,655	39,146,229	0.03%	99.03%
1551	County mental health programs	12,412,049	8,557,588	7,206,115	6,009,959	4,907,653	39,093,364	0.03%	99.06%
	All other revenue source codes	288,928,791	272,550,442	253,731,773	311,635,764	289,187,868	1,416,034,638	0.94%	100.00%
	Total Revenues	$ 27,249,912,291	28,525,799,531	28,560,833,266	31,217,735,295	34,300,730,388	149,855,010,771		

Review of Article X, Sections 16 Through 24, Constitution of Missouri
Appendix E

Article X, Sections 16 through 24, Constitution of Missouri (Adopted November 4, 1980, Amended April 2, 1996)

TAXATION

Section 16. Taxes and state spending to be limited--state to support certain local activities--emergency spending and bond payments to be authorized. Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive of this article.

Section 17. Definitions. As used in sections 16 through 24 of Article X:

(1) **"Total state revenues"** includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.

(2) **"Personal income of Missouri"** is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.

(3) **"General price level"** means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.

Section 18. Limitation on taxes which may be imposed by general assembly--exclusions--refund of excess revenue--adjustments authorized.
(a) There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the

fiscal year for which the calculation is being made, or the average of personal income of Missouri in the previous three calendar years, whichever is greater.

(b) For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.

(c) The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.

(d) If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.

(e). **Voter approval required for taxes or fees, when, exceptions--definitions--compliance procedure, remedies.**[1]

1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.

2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly"

[1] The 1996 amendment added section 18(e).

shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.

3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.

4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.

5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.

Section 19. Limits may be exceeded, when, how. The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.

Section 20. Limitation on state expenses. No expenses of state government shall be incurred in any fiscal year which exceed the sum of the revenue limit

established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.

Section 21. State support to local governments not to be reduced, additional activities and services not to be imposed without full state funding. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivision, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

Section 22. Political subdivisions to receive voter approval for increases in taxes and fees--rollbacks may be required--limitation not applicable to taxes for bonds.
(a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

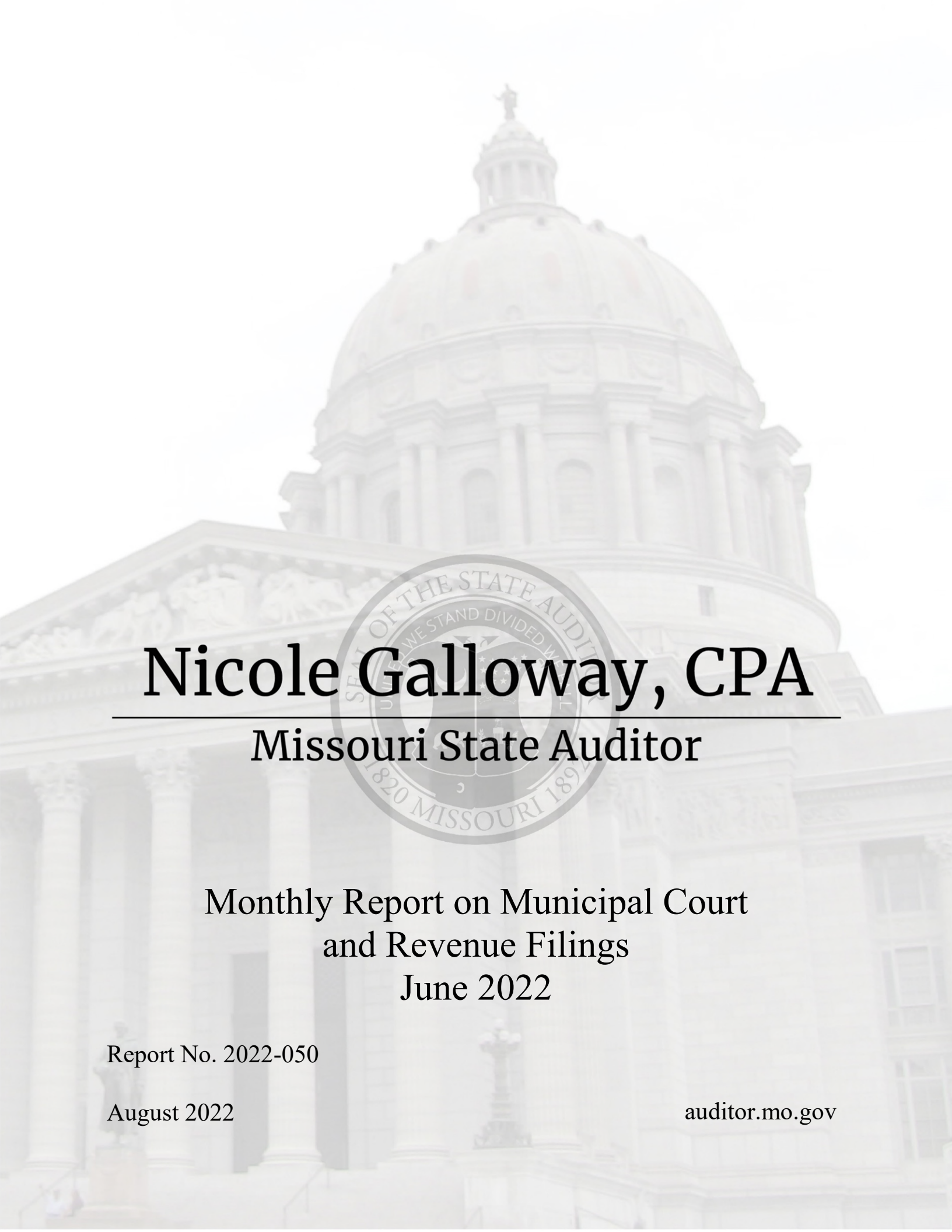
Section 23. Taxpayers may bring actions for interpretations of limitations. Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county or other political subdivision shall have standing to bring suit in a circuit court of proper venue and additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained,

shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.

Section 24. Voter approval requirements not exclusive--self-enforceability.

(a) The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.

(b) The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings June 2022

Report No. 2022-050

August 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
June 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

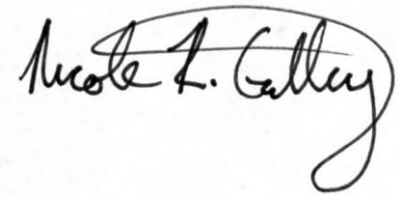
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by June 30, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 259 cities, 11 towns, and 130 villages is presented in summary on page 3 and by individual entity in Appendix A. The filing status for 5 counties is presented in summary on page 4 and by individual entity in Appendix B. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for 6 municipalities that filed at least one of the items (financial report, addendum, or certification) in June 2022, after their filing deadline. The filing status for these 6 cities is presented in summary on page 4 and by individual entity in Appendixes C to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 259 cities, 11 towns, and 130 villages with a fiscal year end of December 31, 2021, whose financial report was due by June 30, 2022. Of the 400 municipalities, 276 filed the financial report timely. Of the 226 municipalities required to file an addendum, 106 filed timely. Of the 94 municipalities required to file a certification, 55 filed timely.

This report includes the filing status for the 5 counties, with a fiscal year end of December 31, 2021, whose addendum and certification was due by June 30, 2022. Of these entities, 4 filed their addendum timely, and 4 filed their certification timely.

This report includes the filing status for 6 cities that filed at least one of the items (financial report, addendum, or certification) in June 2022, after their filing deadline. Of these municipalities, 1 filed an annual financial report and 5 filed an addendum.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Kirksville	Yes	June 29, 2022	Yes	n/a
	Village of Millard	Yes	January 12, 2022	n/a	n/a
Andrew	City of Bolckow	No		n/a	n/a
	Village of Cosby	Yes	March 26, 2022	n/a	n/a
	Village of Country Club	Yes	February 21, 2022	Yes	n/a
	Village of Rea	No		n/a	n/a
	Village of Rosendale	Yes	February 24, 2022	n/a	n/a
Atchison	City of Fairfax	Yes	June 16, 2022	No	n/a
	City of Rock Port	No		No	n/a
	Village of Watson	Yes	April 15, 2022	n/a	n/a
Audrain	Village of Rush Hill	No		Yes	n/a
Barry	Arrow Point Village, Inc.	Yes	May 18, 2022	n/a	n/a
	City of Butterfield	No		No	n/a
	City of Cassville	Yes	June 14, 2022	No	n/a
	City of Seligman	Yes	April 11, 2022	Yes	No
	City of Wheaton	Yes	June 15, 2022	Yes	Yes
	Village of Chain O Lakes	Yes	June 2, 2022	n/a	n/a
	Village of Emerald Beach	No		n/a	n/a
Barton	City of Liberal	Yes	June 16, 2022	No	n/a
	Village of Lamar Heights	Yes	February 2, 2022	No	n/a
Bates	City of Amoret	Yes	February 22, 2022	n/a	n/a
	City of Hume	No		n/a	n/a
	City of Rich Hill	No		No	n/a
	City of Rockville	Yes	June 30, 2022	n/a	n/a
	Village of Foster	Yes	April 6, 2022	n/a	n/a
	Village of Passaic	No		n/a	n/a
Benton	City of Cole Camp	Yes	June 30, 2022	No	No
	City of Lincoln	Yes	June 30, 2022	No	n/a
	City of Warsaw	No		No	No
Bollinger	Village of Glen Allen	Yes	May 16, 2022	n/a	n/a
	Village of Sedgewickville	No		n/a	n/a
Boone	Town of Harrisburg	Yes	June 21, 2022	n/a	n/a
	Town of McBaine	Yes	May 31, 2022	n/a	n/a
	Village of Pierpont	Yes	June 21, 2022	n/a	n/a
Buchanan	City of Easton	Yes	March 16, 2022	Yes	n/a
	Village of DeKalb	Yes	March 15, 2022	n/a	n/a
	Village of Rushville	Yes	January 13, 2022	n/a	n/a
Butler	City of Neelyville	No		n/a	n/a
	City of Poplar Bluff	No		No	No
Caldwell	City of Kidder	No		No	n/a
	City of Kingston	Yes	February 8, 2022	n/a	n/a
	City of Polo	Yes	June 29, 2022	No	n/a
Callaway	City of Auxvasse	Yes	June 23, 2022	Yes	n/a
	City of Fulton	Yes	June 29, 2022	No	n/a
	City of Holts Summit	Yes	June 23, 2022	No	n/a
	City of Mokane	Yes	March 27, 2022	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Callaway	City of New Bloomfield	Yes	May 24, 2022	No	n/a
Camden	City of Osage Beach	No		No	No
	Village of Four Seasons	Yes	June 29, 2022	Yes	n/a
Cape Girardeau	City of Jackson	Yes	April 27, 2022	Yes	Yes
	Town of Allenville	Yes	February 22, 2022	No	n/a
Carroll	City of Bosworth	No		No	n/a
	City of Hale	Yes	June 8, 2022	Yes	n/a
	Town of Carrollton	No		Yes	n/a
	Village of Tina	No		No	n/a
Carter	City of Grandin	Yes	January 25, 2022	Yes	n/a
	City of Van Buren	No		No	n/a
Cass	City of Drexel	Yes	May 27, 2022	Yes	n/a
	City of East Lynne	Yes	June 22, 2022	No	n/a
	City of Harrisonville	Yes	June 30, 2022	Yes	Yes
	City of Lake Winnebago	Yes	May 26, 2022	Yes	Yes
	City of Strasburg	No		No	n/a
	Village of Gunn City	No		n/a	n/a
	Village of Riverview Estates	Yes	April 18, 2022	No	No
	Village of West Line	Yes	January 21, 2022	n/a	n/a
Cedar	Village of Umber View Height	Yes	June 15, 2022	n/a	n/a
Chariton	City of Mendon	Yes	June 30, 2022	n/a	n/a
	City of Sumner	Yes	April 8, 2022	n/a	n/a
	Village of Rothville	Yes	April 6, 2022	n/a	n/a
Christian	City of Billings	Yes	April 26, 2022	No	n/a
	City of Fremont Hills	Yes	May 23, 2022	n/a	n/a
	City of Nixa	Yes	May 26, 2022	Yes	n/a
	City of Ozark	No		No	n/a
	Village of Saddlebrooke	Yes	January 25, 2022	n/a	n/a
Clark	City of Revere	Yes	February 22, 2022	n/a	n/a
	City of Wyaconda	Yes	April 27, 2022	n/a	n/a
	Village of Luray	No		n/a	n/a
Clay	City of Glenaire	No		No	n/a
	City of Liberty	Yes	June 29, 2022	No	No
	City of Missouri City	No		No	n/a
	City of Pleasant Valley	Yes	June 8, 2022	Yes	Yes
	City of Randolph	No		n/a	n/a
	Village of Prathersville	Yes	May 26, 2022	Yes	n/a
Clinton	City of Trimble	Yes	May 4, 2022	No	n/a
	Village of Turney	No		n/a	n/a
Cole	City of Russellville	Yes	January 12, 2022	n/a	n/a
	Village of Wardsville	Yes	June 30, 2022	No	n/a
Cooper	City of Otterville	Yes	February 18, 2022	No	n/a
	Village of Windsor Place	No		No	n/a
Crawford	Village of Leasburg	No		No	n/a
	Village of West Sullivan	Yes	May 18, 2022	n/a	n/a
Dade	Village of Arcola	No		n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dade	Village of Dadeville	Yes	February 7, 2022	n/a	n/a
	Village of South Greenfield	No		n/a	n/a
Daviess	City of Gallatin	Yes	June 29, 2022	No	n/a
	Village of Jameson	Yes	January 24, 2022	No	n/a
	Village of Lock Springs	No		n/a	n/a
	Village of Winston	No		No	n/a
DeKalb	City of Stewartsville	No		No	n/a
	City of Union Star	Yes	March 3, 2022	Yes	n/a
Dunklin	City of Cardwell	No		No	No
	Village of Rives	No		n/a	n/a
Franklin	City of Gerald	No		Yes	n/a
	City of St. Clair	Yes	June 28, 2022	Yes	Yes
	Town of Charmwood	No		n/a	n/a
	Village of Oak Grove	Yes	May 3, 2022	n/a	n/a
Gentry	City of McFall	Yes	March 8, 2022	n/a	n/a
	City of Stanberry	No		No	n/a
Greene	City of Republic	Yes	June 22, 2022	No	Yes
	City of Walnut Grove	No		No	No
	City of Willard	Yes	June 6, 2022	Yes	Yes
Grundy	City of Laredo	Yes	June 30, 2022	n/a	n/a
Harrison	City of Bethany	Yes	June 30, 2022	No	n/a
	City of Cainsville	Yes	April 11, 2022	n/a	n/a
	City of Gilman City	Yes	June 27, 2022	No	n/a
	City of New Hampton	No		No	n/a
	City of Ridgeway	Yes	May 10, 2022	Yes	n/a
	Village of Blythedale	Yes	May 25, 2022	n/a	n/a
	Village of Eagleville	Yes	June 13, 2022	Yes	n/a
Henry	City of Blairstown	No		No	n/a
	City of Deepwater	Yes	May 22, 2022	Yes	n/a
	Village of Tightwad	Yes	May 19, 2022	n/a	n/a
Hickory	City of Cross Timbers	Yes	January 17, 2022	n/a	n/a
	Village of Preston	Yes	March 2, 2022	n/a	n/a
Holt	City of Forest City	No		No	n/a
	Village of Fortescue	No		n/a	n/a
Howard	City of Armstrong	Yes	June 30, 2022	n/a	n/a
Howell	City of Brandsville	Yes	March 24, 2022	n/a	n/a
	City of Willow Springs	No		Yes	Yes
Iron	City of Annapolis	Yes	March 16, 2022	Yes	n/a
	Village of Des Arc	No		n/a	n/a
Jackson	City of Grain Valley	Yes	June 24, 2022	No	No
	City of Lake Lotawana	No		No	n/a
	City of Levasy	Yes	June 23, 2022	n/a	n/a
	City of Oak Grove	Yes	June 21, 2022	Yes	Yes
	Town of Unity Village	Yes	June 7, 2022	n/a	n/a
	Village of River Bend	Yes	June 1, 2022	n/a	n/a
Jasper	Village of Sibley	Yes	May 26, 2022	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carytown	Yes	February 3, 2022	n/a	n/a
	City of Duenweg	No		No	No
	City of Jasper	Yes	May 25, 2022	Yes	n/a
	City of Purcell	Yes	June 28, 2022	Yes	n/a
	City of Sarcoxie	No		No	n/a
	Village of Airport Drive	Yes	April 25, 2022	Yes	n/a
	Village of Avilla	No		n/a	n/a
	Village of Fidelity	Yes	January 7, 2022	n/a	n/a
	Village of Reeds	No		n/a	n/a
Jefferson	City of Kimmswick	Yes	January 27, 2022	n/a	n/a
	City of Pevely	Yes	February 17, 2022	Yes	Yes
	Village of Cedar Hill Lakes	Yes	February 10, 2022	n/a	n/a
	Village of Lake Tekakwitha	No		n/a	n/a
	Village of Parkdale	Yes	March 19, 2022	n/a	n/a
	Village of Peaceful Village	No		n/a	n/a
Johnson	City of Centerview	Yes	February 4, 2022	Yes	n/a
	City of Chilhowee	Yes	June 22, 2022	Yes	n/a
	City of Kingsville	Yes	May 11, 2022	No	n/a
	City of Knob Noster	Yes	January 12, 2022	Yes	Yes
	City of Leeton	Yes	June 28, 2022	Yes	n/a
Knox	City of Baring	No		n/a	n/a
	City of Edina	Yes	May 9, 2022	Yes	n/a
	City of Knox City	Yes	June 24, 2022	n/a	n/a
	Village of Newark	Yes	January 14, 2022	n/a	n/a
	Village of Novelty	Yes	June 30, 2022	No	n/a
Laclede	Village of Phillipsburg	No		n/a	n/a
Lafayette	City of Bates City	Yes	June 22, 2022	Yes	Yes
Lawrence	City of Aurora	Yes	April 26, 2022	Yes	Yes
	City of Halltown	No		n/a	n/a
	City of Marionville	Yes	June 29, 2022	Yes	Yes
	City of Mount Vernon	Yes	April 27, 2022	Yes	Yes
	City of Stotts City	Yes	March 22, 2022	n/a	n/a
	Village of Freistatt	No		No	n/a
	Village of Hoberg	No		n/a	n/a
Lewis	Village of East Fenway	Yes	March 5, 2022	n/a	n/a
Lincoln	City of Elsberry	No		No	No
	City of Foley	Yes	May 22, 2022	No	n/a
	City of Hawk Point	Yes	January 21, 2022	No	Yes
	City of Moscow Mills	Yes	May 4, 2022	Yes	Yes
	City of Old Monroe	Yes	January 10, 2022	Yes	n/a
	City of Silex	Yes	May 26, 2022	Yes	n/a
	City of Winfield	Yes	May 31, 2022	No	n/a
	Village of Fountain 'N Lakes	No		No	n/a
	Village of Whiteside	Yes	March 1, 2022	n/a	n/a
Linn	City of Browning	No		No	n/a
	City of Bucklin	Yes	December 30, 2021	Yes	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Linn	City of Laclede	No		n/a	n/a
	City of Linneus	Yes	January 11, 2022	n/a	n/a
	City of Meadville	No		n/a	n/a
Livingston	City of Wheeling	Yes	June 2, 2022	n/a	n/a
	Village of Ludlow	No		n/a	n/a
	Village of Utica	No		n/a	n/a
Macon	City of Elmer	Yes	June 28, 2022	n/a	n/a
	City of Ethel	Yes	June 6, 2022	n/a	n/a
	City of Macon	Yes	June 17, 2022	Yes	n/a
	City of New Cambria	Yes	June 24, 2022	n/a	n/a
	Village of South Gifford	Yes	May 27, 2022	No	n/a
Madison	City of Marquand	Yes	June 29, 2022	No	n/a
	Village of Junction City	No		n/a	n/a
McDonald	City of Goodman	No		No	Yes
	City of Lanagan	Yes	June 29, 2022	No	Yes
	City of Noel	Yes	April 21, 2022	No	No
	City of Pineville	Yes	March 2, 2022	Yes	Yes
	City of Southwest City	Yes	May 26, 2022	Yes	Yes
	Town of Jane	Yes	June 8, 2022	n/a	n/a
	Village of Ginger Blue	Yes	March 8, 2022	n/a	n/a
Mercer	Village of South Lineville	No		n/a	n/a
Miller	City of Eldon	Yes	May 16, 2022	Yes	n/a
	City of Lake Ozark	Yes	June 17, 2022	Yes	Yes
	Village of St. Elizabeth	Yes	May 10, 2022	n/a	n/a
	Village of Tuscumbia	Yes	May 24, 2022	n/a	n/a
Mississippi	City of Anniston	No		No	n/a
	City of Wyatt	No		n/a	n/a
	Village of Pinhook	Yes	January 12, 2022	n/a	n/a
Moniteau	City of Jamestown	Yes	June 29, 2022	No	n/a
	City of Lupus	Yes	June 23, 2022	n/a	n/a
Monroe	Village of Holliday	Yes	January 27, 2022	n/a	n/a
	Village of Stoutsville	Yes	June 8, 2022	n/a	n/a
Montgomery	City of Bellflower	Yes	January 21, 2022	Yes	n/a
	City of High Hill	No		No	n/a
Morgan	City of Barnett	Yes	June 27, 2022	n/a	n/a
	City of Laurie	Yes	June 14, 2022	No	n/a
	City of Syracuse	Yes	April 27, 2022	n/a	n/a
	City of Versailles	Yes	January 31, 2022	Yes	Yes
New Madrid	City of Canalou	Yes	May 16, 2022	No	n/a
	City of Marston	Yes	June 29, 2022	No	No
	City of Matthews	No		No	No
	City of Morehouse	No		No	No
	City of New Madrid	No		No	n/a
	Village of Tallapoosa	No		n/a	n/a
Newton	City of Fairview	Yes	June 21, 2022	No	n/a
	City of Seneca	Yes	June 13, 2022	No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Newton	Town of Loma Linda	Yes	June 14, 2022	n/a	n/a
	Village of Cliff Village	Yes	June 1, 2022	n/a	n/a
	Village of Leawood	Yes	January 29, 2022	n/a	n/a
	Village of Newtonia	Yes	June 12, 2022	n/a	n/a
	Village of Redings Mill	Yes	February 2, 2022	n/a	n/a
	Village of Ritchey	Yes	January 22, 2022	n/a	n/a
	Village of Shoal Creek Drive	Yes	May 26, 2022	n/a	n/a
	Village of Shoal Creek Estates	No		n/a	n/a
Nodaway	City of Clearmont	Yes	June 20, 2022	No	n/a
	City of Conception Junction	No		No	n/a
	City of Graham	No		No	n/a
	City of Hopkins	Yes	March 19, 2022	Yes	n/a
	City of Parnell	No		Yes	n/a
	City of Pickering	Yes	March 18, 2022	Yes	n/a
	Village of Clyde	Yes	February 14, 2022	Yes	n/a
	Village of Guilford	No		No	n/a
Osage	Village of Argyle	No		n/a	n/a
Pemiscot	City of Bragg City	No		n/a	n/a
	City of Holland	No		n/a	n/a
	City of Homestown	Yes	May 31, 2022	n/a	n/a
	City of Pascola	No		n/a	n/a
	Village of Wardell	Yes	March 30, 2022	n/a	n/a
Perry	Village of Longtown	Yes	June 27, 2022	n/a	n/a
Pettis	City of Houstonia	Yes	June 30, 2022	No	n/a
	Village of Hughesville	Yes	June 20, 2022	No	n/a
Phelps	City of Edgar Springs	No		No	n/a
Pike	City of Curryville	Yes	June 22, 2022	n/a	n/a
	Town of Paynesville	No		n/a	n/a
	Village of Annada	Yes	May 5, 2022	n/a	n/a
Platte	City of Camden Point	Yes	April 5, 2022	No	n/a
	City of Dearborn	No		No	n/a
	City of Edgerton	Yes	March 22, 2022	No	n/a
	City of Lake Waukomis	Yes	June 20, 2022	No	n/a
	City of Parkville	No		Yes	No
	City of Tracy	Yes	June 30, 2022	No	n/a
	City of Weatherby Lake	Yes	March 30, 2022	Yes	Yes
	City of Weston	No		Yes	Yes
	Town of Ridgely	Yes	February 23, 2022	n/a	n/a
	Village of Farley	Yes	February 17, 2022	n/a	n/a
	Village of Ferrelview	Yes	June 29, 2022	Yes	n/a
	Village of Iatan	No		n/a	n/a
Polk	City of Bolivar	Yes	June 29, 2022	No	No
	City of Fair Play	Yes	April 11, 2022	Yes	n/a
	City of Humansville	No		No	No
	City of Pleasant Hope	Yes	May 20, 2022	Yes	n/a
	Village of Halfway	Yes	May 31, 2022	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pulaski	City of Richland	Yes	June 23, 2022	Yes	n/a
	City of St. Robert	Yes	June 30, 2022	No	No
	City of Waynesville	Yes	June 29, 2022	Yes	Yes
Putnam	Village of Powersville	Yes	June 25, 2022	n/a	n/a
	Village of Worthington	Yes	June 30, 2022	n/a	n/a
Ralls	City of Center	Yes	June 21, 2022	Yes	n/a
Randolph	Village of Cairo	No		n/a	n/a
Ray	City of Camden	Yes	June 29, 2022	Yes	n/a
	City of Crystal Lakes	Yes	June 29, 2022	Yes	Yes
	City of Excelsior Estates	No		n/a	n/a
	City of Fleming	Yes	June 29, 2022	Yes	Yes
	City of Henrietta	Yes	June 29, 2022	Yes	Yes
	City of Homestead Village	Yes	June 29, 2022	No	n/a
	City of Orrick	Yes	June 21, 2022	Yes	Yes
Reynolds	City of Centerville	Yes	June 7, 2022	n/a	n/a
Ripley	City of Naylor	Yes	March 4, 2022	Yes	n/a
Saline	City of Blackburn	No		No	n/a
	City of Emma	Yes	June 30, 2022	No	n/a
	City of Gilliam	Yes	January 20, 2022	n/a	n/a
	City of Malta Bend	Yes	March 1, 2022	n/a	n/a
	City of Miami	No		n/a	n/a
	City of Slater	Yes	March 9, 2022	No	n/a
Schuyler	City of Downing	Yes	June 24, 2022	n/a	n/a
	City of Greentop	Yes	June 24, 2022	No	n/a
	City of Lancaster	Yes	June 28, 2022	Yes	n/a
	City of Queen City	Yes	June 28, 2022	Yes	n/a
	Village of Glenwood	No		n/a	n/a
Scott	City of Morley	Yes	June 22, 2022	Yes	n/a
	Village of Kelso	Yes	May 19, 2022	Yes	n/a
Shannon	City of Birch Tree	Yes	June 28, 2022	Yes	n/a
	City of Eminence	Yes	February 23, 2022	Yes	n/a
	City of Winona	Yes	June 28, 2022	Yes	n/a
Shelby	City of Shelbyville	Yes	March 22, 2022	Yes	n/a
St. Charles	City of Cottleville	Yes	June 15, 2022	Yes	Yes
	City of Dardenne Prairie	Yes	June 28, 2022	Yes	Yes
	City of Flint Hill	Yes	January 24, 2022	n/a	n/a
	City of Foristell	Yes	June 30, 2022	Yes	Yes
	City of New Melle	No		n/a	n/a
	City of St. Charles	Yes	June 30, 2022	No	No
	City of St. Paul	No		n/a	n/a
	City of Wentzville	No		No	No
	City of West Alton	No		n/a	n/a
	Town of Weldon Springs Heigl	Yes	January 12, 2022	n/a	n/a
	Village of Josephville	Yes	June 29, 2022	n/a	n/a
St. Clair	Village of Collins	Yes	May 27, 2022	n/a	n/a
	Village of Roscoe	Yes	May 31, 2022	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Francois	City of Iron Mountain Lake	No		No	n/a
St. Louis	City of Ballwin	Yes	May 13, 2022	Yes	Yes
	City of Bel Nor	Yes	June 30, 2022	No	Yes
	City of Bel Ridge	Yes	June 27, 2022	No	No
	City of Bellerive Acres	No		No	No
	City of Breckenridge Hills	No		Yes	Yes
	City of Brentwood	Yes	June 28, 2022	Yes	Yes
	City of Bridgeton	Yes	June 30, 2022	Yes	Yes
	City of Crestwood	Yes	May 25, 2022	No	No
	City of Crystal Lake Park	Yes	May 31, 2022	No	Yes
	City of Dellwood	No		No	No
	City of Des Peres	Yes	May 20, 2022	Yes	Yes
	City of Ellisville	Yes	June 17, 2022	Yes	Yes
	City of Fenton	Yes	June 23, 2022	Yes	Yes
	City of Green Park	No		n/a	n/a
	City of Huntleigh	Yes	April 14, 2022	n/a	n/a
	City of Ladue	Yes	June 29, 2022	No	No
	City of Lakeshire	Yes	June 21, 2022	Yes	Yes
	City of Manchester	Yes	June 30, 2022	Yes	Yes
	City of Maryland Heights	Yes	June 29, 2022	Yes	Yes
	City of Moline Acres	No		No	No
	City of Northwoods	No		No	Yes
	City of Shrewsbury	Yes	June 30, 2022	No	No
	City of St. Ann	Yes	June 28, 2022	Yes	Yes
	City of St. John	Yes	June 30, 2022	No	No
	City of Sunset Hills	Yes	June 23, 2022	No	No
	City of Town and Country	Yes	June 30, 2022	Yes	Yes
	City of Twin Oaks	Yes	June 8, 2022	n/a	n/a
	City of Wilbur Park	Yes	June 22, 2022	n/a	n/a
	City of Wildwood	Yes	June 29, 2022	Yes	Yes
	Village of Champ	Yes	March 1, 2022	Yes	Yes
	Village of Country Life Acres	Yes	April 13, 2022	n/a	n/a
	Village of Glen Echo Park	Yes	May 31, 2022	No	No
	Village of Marlborough	Yes	May 25, 2022	n/a	n/a
	Village of Riverview	No		No	No
	Village of Westwood	No		No	Yes
Ste. Genevieve	City of Bloomsdale	Yes	June 29, 2022	n/a	n/a
Stoddard	Village of Penermon	No		n/a	n/a
Stone	City of Galena	Yes	June 2, 2022	Yes	No
	City of Kimberling City	Yes	June 16, 2022	Yes	Yes
	City of Reeds Spring	Yes	June 29, 2022	Yes	No
	Village of Indian Point	Yes	June 29, 2022	No	n/a
Sullivan	City of Green Castle	Yes	March 25, 2022	n/a	n/a
	City of Green City	Yes	June 24, 2022	No	n/a
	City of Harris	No		n/a	n/a
	Village of Humphreys	Yes	May 26, 2022	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Sullivan	Village of Newtown	Yes	January 17, 2022	n/a	n/a
	Village of Osgood	No		n/a	n/a
	Village of Pollock	No		n/a	n/a
Taney	City of Branson	No		No	No
	City of Merriam Woods	No		No	n/a
	Village of Kirbyville	Yes	June 26, 2022	n/a	n/a
	Village of Taneyville	No		n/a	n/a
Texas	City of Houston	Yes	June 30, 2022	Yes	No
	Village of Plato	Yes	February 10, 2022	n/a	n/a
	Village of Raymondville	Yes	June 22, 2022	n/a	n/a
Vernon	City of Bronaugh	Yes	March 2, 2022	Yes	n/a
	City of Metz	No		n/a	n/a
	City of Nevada	Yes	June 30, 2022	Yes	Yes
	City of Richards	No		n/a	n/a
	City of Schell City	Yes	June 30, 2022	n/a	n/a
	City of Sheldon	Yes	April 29, 2022	Yes	n/a
	Village of Deerfield	No		n/a	n/a
	Village of Milo	Yes	June 14, 2022	n/a	n/a
	Village of Moundville	No		No	n/a
	Village of Stotesbury	No		n/a	n/a
Warren	City of Wright City	Yes	June 30, 2022	Yes	Yes
	Village of Pendleton	Yes	May 16, 2022	n/a	n/a
Washington	Village of Caledonia	No		n/a	n/a
	Village of Mineral Point	No		n/a	n/a
Wayne	Village of Mill Spring	Yes	January 26, 2022	n/a	n/a
Webster	City of Marshfield	Yes	June 24, 2022	Yes	No
	City of Niangua	Yes	February 16, 2022	No	n/a
Worth	City of Grant City	Yes	February 2, 2022	Yes	n/a
	City of Sheridan	Yes	February 11, 2022	n/a	n/a
	Village of Allendale	Yes	May 31, 2022	n/a	n/a
	Village of Denver	No		n/a	n/a
	Village of Worth	Yes	June 8, 2022	n/a	n/a
Total Filed		276		106	55
Total Not Filed		124		120	39
Total n/a		0		174	306

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Counties Required to File Addendums and Certifications
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

County	Filed Addendum	Filed Certification
Franklin County	No	No
Jackson County	Yes	Yes
Jefferson County	Yes	Yes
St. Charles County	Yes	Yes
St. Louis County	Yes	Yes
Total Filed	4	4
Total Not Filed	1	1

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in June 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mercer	City of Princeton	**	September 28, 2021	Yes	n/a
Total Filed		0		1	0

** Filed by October 31, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in June 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mercer	City of Mercer	***	February 2, 2022	Yes	n/a
Nodaway	City of Elmo	**	July 23, 2021	Yes	n/a
Oregon	City of Thayer	**	December 30, 2021	Yes	**
Total Filed		0		3	0

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before June 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in June 2022

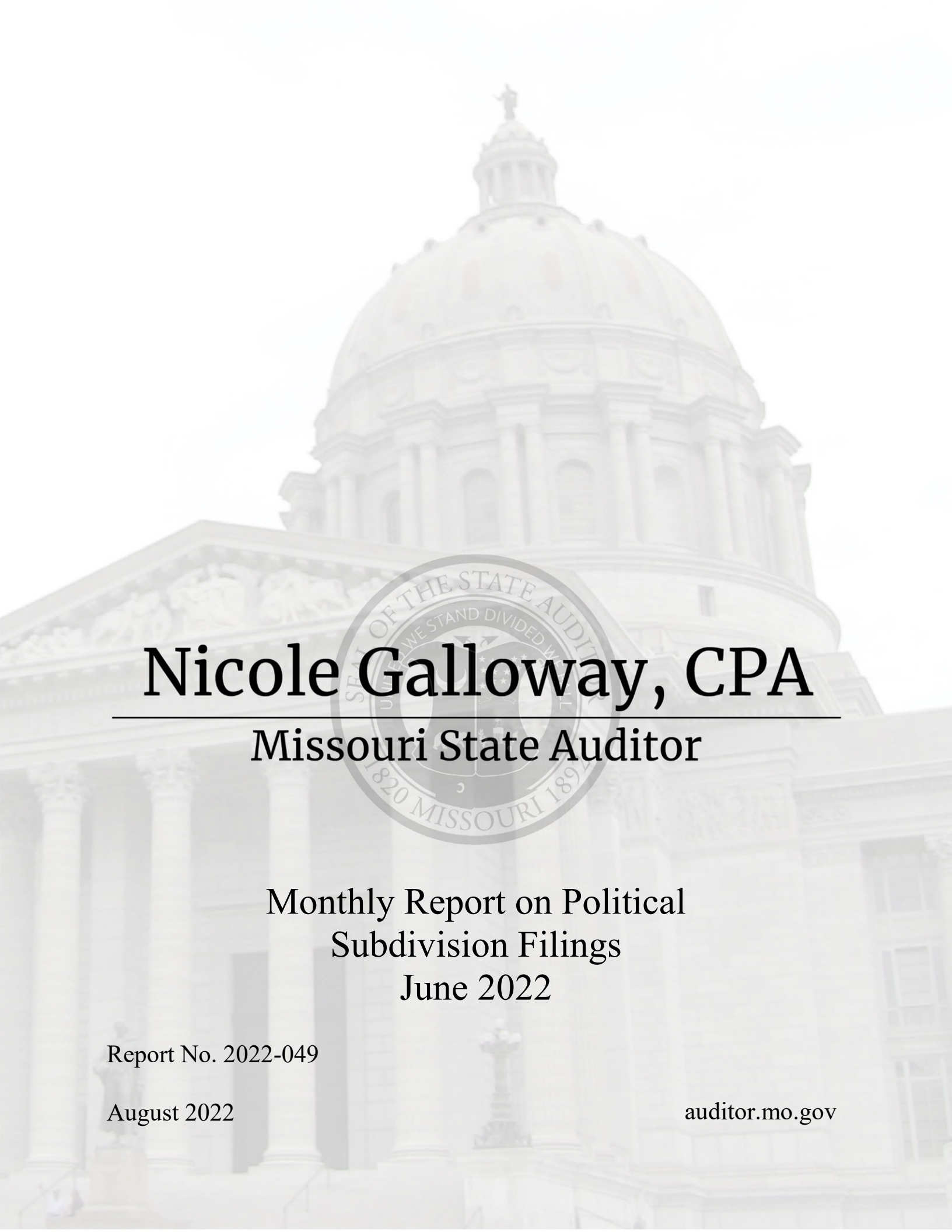
Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	City of Camdenton	**	October 6, 2021	Yes	n/a
Monroe	City of Monroe City	Yes	June 7, 2022	***	***
Total Filed		1		1	0

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before June 2022.

n/a Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings June 2022

Report No. 2022-049

August 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
June 2022
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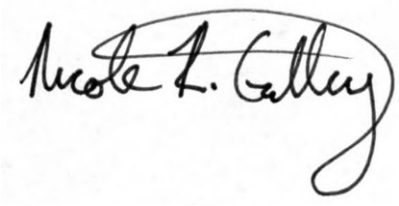
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 1,524 political subdivisions required to file a financial report by June 30, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in June 2022, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B to D.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 1,524 political subdivisions, other than cities, towns, and villages, with a fiscal year end of December 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 1,524 political subdivisions, 1,108 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in June 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	Yes	January 26, 2022
	Adair County Library District	Yes	June 30, 2022
	Baltimore Commons CID	Yes	June 29, 2022
	Chariton River Drainage District	No	
	Franklin Street CID	Yes	June 29, 2022
	North Baltimore Street CID	Yes	June 29, 2022
	South 63 Corridor CID	Yes	June 29, 2022
Andrew	Andrew County Ambulance District	No	
	Andrew County Health Department	Yes	January 5, 2022
	Bolckow FPD	No	
	Cosby-Helena FPD	No	
	Fillmore FPD	Yes	June 28, 2022
	Levee District 5 Andrew-Holt-Nodaway County	Yes	March 24, 2022
	PWSD 1 Andrew County	Yes	April 21, 2022
	PWSD 2 Andrew County	Yes	April 21, 2022
	Rosendale FPD	No	
	Savannah FPD	Yes	April 18, 2022
	Village of Country Club FPD	Yes	February 21, 2022
Atchison	Atchison County Health Department	No	
	Atchison County Library District	Yes	January 25, 2022
	Atchison-Holt Ambulance District	No	
	Fairfax Volunteer FPD	Yes	January 11, 2022
	Langdon SRD Atchison County	No	
	Levee District 1 Atchison-Holt County	Yes	January 19, 2022
	North Nishnabotna Drainage District	Yes	January 11, 2022
	Phelps City Dyke Drainage District	Yes	January 11, 2022
	Phelps City SRD Atchison County	No	
	PWSD 1 Atchison County	No	
	Tarkio FPD	Yes	April 18, 2022
	Tarkio SRD Atchison County	No	
	Watson SRD Atchison County	Yes	January 27, 2022
	West Atchison FPD	No	
	Westboro Volunteer FPD	Yes	June 15, 2022
Audrain	Audrain Ambulance District	Yes	June 30, 2022
	Audrain County 911 Board	Yes	January 28, 2022
	Audrain County Health Department	No	
	Laddonia & Rural FPD	No	
	Laddonia Farber SRD Audrain County	No	
	Little Dixie FPD	Yes	June 16, 2022
	Martinsburg Area FPD	Yes	May 18, 2022
	Mexico SRD 13 Audrain County	Yes	June 8, 2022
	Mexico-Audrain County PLD	Yes	May 18, 2022
	PWSD 1 Audrain County	No	
	PWSD 2 Audrain County	Yes	June 23, 2022
	Saling SRD 2 Audrain County	No	
	Tri County NHD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	Vandalia SRD Audrain County	No	
Barry	Ash SRD Barry County	No	
	Barry County Health Department	No	
	Barry-Lawrence Ambulance District	Yes	June 10, 2022
	Butterfield FPD	No	
	Butterfield SRD Barry County	Yes	January 20, 2022
	Capps Creek SRD Barry County	Yes	May 5, 2022
	Cassville FPD	Yes	February 16, 2022
	Central Crossing FPD	Yes	May 24, 2022
	Corsicana SRD Barry County	Yes	May 5, 2022
	Crane Creek SRD Barry County	Yes	May 16, 2022
	Eagle Rock-Golden-Mano FPD	Yes	March 11, 2022
	Exeter FPD	Yes	February 17, 2022
	Exeter SRD Barry County	No	
	Flat Creek SRD Barry County	Yes	January 17, 2022
	Greasy Creek SRD 35 Barry County	Yes	April 12, 2022
	Jenkins Rural FPD	Yes	May 20, 2022
	Jenkins SRD 20 Barry County	Yes	April 13, 2022
	Kings Prairie SRD Barry County	No	
	Liberty Common SRD 34 Barry County	Yes	March 23, 2022
	McDonald SRD 19 Barry County	Yes	January 10, 2022
	Mineral Springs SRD 10 Barry County	Yes	April 11, 2022
	Monett Rural FPD	Yes	June 1, 2022
	Monett SRD Barry County	Yes	January 16, 2022
	Mountain SRD 22 Barry County	Yes	June 15, 2022
	Pioneer SRD 31 Barry County	No	
	Pleasant Ridge SRD 25 Barry County	Yes	May 16, 2022
	Purdy FPD	Yes	June 20, 2022
	Purdy SRD 28 Barry County	Yes	February 17, 2022
	Roaring River SRD 2 Barry County	Yes	January 20, 2022
	Seligman FPD	Yes	May 27, 2022
	Shell Knob SRD 9 Barry County	Yes	April 9, 2022
	South Barry Ambulance District	Yes	January 3, 2022
	South Barry County Memorial Hospital	Yes	March 15, 2022
	Sugar Creek SRD 3 Barry County	Yes	March 10, 2022
	Viola SRD 21 Barry County	Yes	April 13, 2022
	Washburn FPD	Yes	January 27, 2022
	Washburn SRD 4 Barry County	No	
	Wheaton FPD	Yes	June 20, 2022
	Wheaton SRD 29 Barry County	Yes	January 13, 2022
	White River SRD 7 Barry County	Yes	January 21, 2022
Barton	Barton County Ambulance District	Yes	May 24, 2022
	Barton County Health Department	Yes	January 13, 2022
	Barton County Library District	Yes	March 9, 2022
	Barton County Memorial Hospital	Yes	June 23, 2022
	Consolidated PWSD 1	Yes	June 30, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bates	Bates County Health Center	Yes	February 14, 2022
	Bates County Memorial Hospital	No	
	Cornland SRD Bates County	No	
	PWSD 1 Bates County	Yes	April 1, 2022
	PWSD 2 Bates County	Yes	June 27, 2022
	PWSD 3 Bates County	Yes	January 19, 2022
	PWSD 4 Bates County	No	
	PWSD 6 Bates County	No	
	Rich Hill Public Library District	Yes	January 19, 2022
	South Hudson SRD Bates County	No	
Benton	Benton County Health Department	Yes	January 7, 2022
	Brandon SRD Benton County	No	
	Cole Camp & Rural FPD	No	
	Cole Camp Ambulance District	Yes	June 30, 2022
	Cole Camp SRD Benton County	Yes	June 21, 2022
	Deer Creek FPD	Yes	January 16, 2022
	Lakeview Heights FPD	Yes	June 4, 2022
	Lincoln Community FPD	Yes	January 30, 2022
	Osage Valley FPD	Yes	June 30, 2022
	Sewer District 1 Benton County	No	
	U.S. Hwy 65 & Truman Dam Access TDD	Yes	June 29, 2022
	Warsaw FPD	Yes	May 26, 2022
	Warsaw-Lincoln Ambulance District	Yes	June 30, 2022
Bollinger	Bollinger County Ambulance District	No	
	Bollinger County Health Center	No	
	Bollinger County Library District	Yes	January 13, 2022
	Leopold Volunteer FPD	Yes	June 30, 2022
	North County FPD	Yes	June 20, 2022
	Sedgewickville FPD	Yes	May 31, 2022
	Woodland FPD	No	
	Zalma FPD	No	
Boone	Blue Ridge Town Centre TDD	Yes	January 28, 2022
	Boone County FPD	Yes	May 23, 2022
	Boone County Regional SwrD	Yes	June 2, 2022
	Broadway-Fairview TDD	Yes	June 30, 2022
	Callahan Creek WSD	Yes	June 30, 2022
	Center State TDD	Yes	June 23, 2022
	Centralia SRD Boone County	Yes	January 26, 2022
	Clark Lane TDD	No	
	Columbia Mall TDD	Yes	June 29, 2022
	Conley Road TDD	Yes	June 30, 2022
	Consolidated PWSD 1 Boone County	Yes	April 15, 2022
	Cross Creek TDD	No	
	Daniel Boone Regional PLD	No	
	Grindstone Plaza TDD	Yes	June 30, 2022
	Lake of the Woods TDD	Yes	February 23, 2022

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Boone	Northwoods TDD	Yes	June 29, 2022
	PWSD 10 Boone County	Yes	June 17, 2022
	PWSD 4 Boone County	Yes	May 31, 2022
	PWSD 9 Boone County	Yes	May 18, 2022
	Rock Bridge Center TDD	Yes	June 30, 2022
	Shoppes at Stadium TDD	Yes	June 30, 2022
	Southern Boone County FPD	Yes	June 8, 2022
	St. Charles Road TDD	Yes	June 21, 2022
	Stadium Corridor TDD	Yes	February 21, 2022
Buchanan	Agri-Business Expo Center TDD	No	
	Colony Hills FPD	Yes	January 19, 2022
	Easton FPD	Yes	May 31, 2022
	Halls Levee District	Yes	February 28, 2022
	Lake Contrary FPD	Yes	March 26, 2022
	PWSD 1 Buchanan County	Yes	June 24, 2022
	San Antonio FPD	No	
	South Central Buchanan County FPD	Yes	June 24, 2022
	South St. Joseph Industrial SwrD	No	
	Southwest Buchanan County FPD	Yes	June 17, 2022
	St. Joseph Airport Levee District	No	
	St. Joseph Gateway TDD	No	
	Tuscany Village TDD	No	
Butler	Butler County FPD	Yes	June 9, 2022
	Butler County Health Department	No	
	Consolidated DD 10 Butler County	Yes	April 21, 2022
	Cripple Creek TDD	Yes	June 30, 2022
	Green Forest CID	Yes	March 9, 2022
	Highway 67 South CID	Yes	March 23, 2022
	Kelly Town Plaza CID	Yes	June 28, 2022
	Naylor-Neelyville AD	Yes	May 25, 2022
	Oak Grove TDD	Yes	June 30, 2022
	Pike Creek Common Sewer District	No	
	Poplar Bluff Municipal PLD	Yes	March 19, 2022
	Poplar Bluff Regional TDD	Yes	June 30, 2022
	PWSD 1 Butler County	Yes	May 24, 2022
	PWSD 104 Butler County	No	
	PWSD 2 Butler County	No	
	PWSD 3 Butler County	No	
	Qulin Community FPD	Yes	March 15, 2022
	Qulin Highway North CID	No	
	Stateline CID	Yes	March 23, 2022
	Sycamore Street CID	Yes	March 23, 2022
Caldwell	Caldwell County Health Department	Yes	May 12, 2022
	Caldwell County Library District	Yes	March 3, 2022
	Cowgill FPD	No	
	Hamilton FPD	No	

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Caldwell	PWSD 1 Caldwell County	Yes	January 14, 2022
	PWSD 2 Caldwell County	Yes	April 7, 2022
	Shoal Creek FPD	Yes	May 30, 2022
Callaway	Callaway County Ambulance District	Yes	May 20, 2022
	Callaway County Sewer District	No	
	Capital View Drainage District	No	
	Central Callaway FPD	Yes	February 24, 2022
	Fulton South Business 54 TDD	Yes	April 5, 2022
	Holts Summit FPD	Yes	May 12, 2022
	New Bloomfield FPD	Yes	April 13, 2022
	North Callaway FPD	No	
	PWSD 1 Callaway County	Yes	June 14, 2022
	PWSD 2 Callaway County	Yes	March 15, 2022
	South Callaway FPD	Yes	March 3, 2022
Camden	American Center CID	Yes	June 20, 2022
	Arrowhead Centre CID	Yes	May 3, 2022
	Ballparks of the Ozarks CID	Yes	June 29, 2022
	Camden County Library District	Yes	June 30, 2022
	Camelot Sewer District	Yes	February 1, 2022
	Dierbergs Osage Beach TDD	Yes	June 30, 2022
	Greenview CID	No	
	Horseshoe Bend Pedest Corridor TDD	No	
	Horseshoe Bend SRD 1 Camden County	No	
	Mid-County FPD Camden County	No	
	Normac Sewer District	Yes	February 1, 2022
	Northwest FPD Camden County	No	
	Osage Beach Commons CID	Yes	June 28, 2022
	Osage Beach FPD	Yes	June 29, 2022
	Osage Beach SRD Camden County	No	
	Osage Station TDD	Yes	January 18, 2022
	Peninsula Development CID	No	
	PWSD 1 Camden County	Yes	May 1, 2022
	PWSD 2 Camden County	Yes	April 28, 2022
	PWSD 3 Camden County	Yes	June 30, 2022
	Southwest Camden County FPD	No	
	Sunny Slope Country Club SwrD	Yes	February 1, 2022
	Sunrise Beach FPD	Yes	June 9, 2022
	Toad Cove Complex CID	No	
	Toad Cove Complex TDD	No	
	Toad Cove Resort CID	No	
	Toad Cove Resort TDD	No	
	Tri-County FPD	No	
Cape Girardeau	Cape Girardeau County Public Health	Yes	March 11, 2022
	Cape Girardeau SRD	Yes	June 3, 2022
	Delta FPD	Yes	June 14, 2022
	East County Area FPD	Yes	March 14, 2022

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Cape Girardeau	Fruitland Area FPD	Yes	January 18, 2022
	Gordonville FPD	Yes	June 28, 2022
	Millersville Rural FPD	No	
	PWSD 1 Cape-Perry County	No	
	PWSD 4 Cape Girardeau County	No	
	Riverside Regional Library District	Yes	April 4, 2022
	South K TDD	Yes	June 27, 2022
	Whitewater FPD	No	
Carroll	Carroll County 911 Board	Yes	January 20, 2022
	Carroll County Ambulance District	Yes	June 27, 2022
	Carroll County FPD	Yes	May 9, 2022
	Carroll County Health Department	No	
	Carrollton Public Library District	No	
	Hale FPD	Yes	January 5, 2022
	Miles Point Levee District	No	
	Norborne FPD	No	
	North Central Carroll FPD	No	
Carter	Black Mountain CID	Yes	February 9, 2022
	Carter County Health Center	Yes	January 31, 2022
	Carter County Library District	No	
	East Carter Ambulance District	Yes	April 30, 2022
	Eastwood FPD	Yes	March 17, 2022
	Ellsinore Highway 60 CID	No	
	Fremont FPD	No	
	Landing River Center CID	Yes	February 6, 2022
	PWSD 1 Carter County	Yes	May 6, 2022
	PWSD 2 Carter County	No	
Cass	Belton Town Centre TDD	Yes	June 15, 2022
	Belton-Cass Regional TDD	Yes	June 15, 2022
	Cass County EMS Board	Yes	June 22, 2022
	Cass County Public Library District	Yes	June 28, 2022
	Cass Medical Center	No	
	Central Cass County FPD	No	
	Cornerstone Pointe TDD	Yes	June 29, 2022
	Creighton FPD	Yes	March 14, 2022
	Dolan & West Dolan FPD	Yes	June 14, 2022
	East Gateway TDD	No	
	East Lynne-Gunn City FPD	No	
	Eastern Hills CID	No	
	Garden City FPD	No	
	Harrisonville Brookhart TDD	Yes	June 29, 2022
	Harrisonville Market Place A TDD	Yes	June 30, 2022
	Harrisonville Market Place B TDD	Yes	June 30, 2022
	Harrisonville Towne Center TDD	Yes	June 29, 2022
	Hwy 71/291 Partners in Progress TDD	Yes	June 8, 2022
	I-49 & 275th Street TDD	Yes	June 28, 2022

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Cass	Mount Pleasant FPD	Yes	April 23, 2022
	Mt. Pleasant SRD Cass County	Yes	February 1, 2022
	Northwest Cass CID	No	
	Pleasant Hill FPD	No	
	PWSD 1 Cass County	Yes	March 3, 2022
	PWSD 10 Cass County	Yes	April 14, 2022
	PWSD 12 Cass County	No	
	PWSD 4 Cass County	Yes	June 22, 2022
	PWSD 5 Cass County	Yes	June 15, 2022
	PWSD 7 Cass County	Yes	June 30, 2022
	PWSD 8 Cass County	Yes	April 28, 2022
	PWSD 9 Cass County	Yes	June 27, 2022
	South Metropolitan FPD	Yes	June 16, 2022
	Stonegate CID	No	
	Western Cass FPD	Yes	June 1, 2022
Cedar	Bear Creek SRD Cedar County	No	
	Bethel SRD Cedar County	No	
	Caplinger Mills FPD	No	
	Caplinger Mills SRD Cedar County	No	
	Cedar County Ambulance District	Yes	May 12, 2022
	Cedar County Chapel Hills FPD	No	
	Cedar County Library District	No	
	Cedar Hall SRD Cedar County	No	
	Dogwood SRD Cedar County	Yes	February 14, 2022
	Eldorado Springs SRD Cedar County	No	
	Independence SRD Cedar County	No	
	Jerico Springs SRD Cedar County	No	
	Koncord SRD Cedar County	No	
	Korth Special Road Subdistrict	No	
	Madison SRD Cedar County	No	
	Masters SRD Cedar County	No	
	Omer SRD Cedar County	No	
	PWSD 1 Cedar County	No	
	Rowland SRD Cedar County	No	
	Stockton SRD Cedar County	No	
Chariton	Chariton County 911 Board	Yes	June 1, 2022
	Chariton County Health Center	Yes	January 31, 2022
	Keytesville FPD	Yes	February 22, 2022
	Mendon Public FPD	Yes	June 24, 2022
	PWSD 2 Chariton County	No	
	Sumner Community FPD	Yes	February 1, 2022
	Yellow Creek FPD	Yes	May 28, 2022
	Avicenna CID	No	
	Billings FPD	Yes	March 11, 2022
	Billings SRD Christian County	Yes	January 24, 2022
	Bluff Drive CID	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Christian	Chadwick Rural FPD	No	
	Christian County Ambulance District	Yes	June 14, 2022
	Christian County EMS Board	Yes	April 11, 2022
	Christian County Health Department	Yes	April 20, 2022
	Christian County Library District	Yes	June 23, 2022
	Clever FPD	Yes	January 9, 2022
	Clever Highway 14 CID	No	
	Deerbrook Marketplace CID	Yes	June 30, 2022
	Finley River TDD	No	
	Garrison SRD Christian County	Yes	February 9, 2022
	Highlandville CID	Yes	March 4, 2022
	Highlandville Rural FPD	Yes	May 3, 2022
	Highway J & North 17th Street CID	Yes	March 30, 2022
	McCroskey Street CID	Yes	February 23, 2022
	Nixa FPD	Yes	June 21, 2022
	Ozark Downtown CID	No	
	Ozark FPD	Yes	June 28, 2022
	Ozark SRD Christian County	Yes	June 29, 2022
	PWSD 1 Christian County	Yes	March 2, 2022
	Selmore SRD Christian County	No	
	South Sparta SRD Christian County	No	
	Sparta FPD	Yes	June 28, 2022
	Stoneshire SRD Christian County	No	
	Town & Country Village CID	Yes	March 31, 2022
	Town & Country Village TDD	Yes	March 31, 2022
Clark	Alexandria FPD	Yes	June 7, 2022
	Clark County Ambulance District	No	
	Clark County Health Department	Yes	January 26, 2022
	Des Moines Mississippi Levee	Yes	February 9, 2022
	Mississippi Fox Levee District 2	No	
	PWSD 1 Clark County	No	
	Wayland SRD Clark County	Yes	June 1, 2022
Clay	901 South 291 CID	Yes	June 29, 2022
	Birmingham Drainage District	Yes	June 30, 2022
	Blue Jay Crossing CID	Yes	April 22, 2022
	Briarcliff Parkway & Highway 9 TDD	Yes	June 29, 2022
	Clay County Public Health Center	Yes	June 9, 2022
	Crossroads Shopping Center CID	Yes	March 25, 2022
	Fishing River FPD	No	
	Historic Downtown Liberty CID	No	
	Holly Farms TDD	Yes	June 29, 2022
	Holt Community FPD	Yes	March 28, 2022
	Homestead CID	Yes	June 22, 2022
	Kearney Fire & Rescue Protection	Yes	June 6, 2022
	Liberty Commons CID Clay County	No	
	Liberty Commons TDD	No	

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Clay	Liberty Corners CID	Yes	June 30, 2022
	Liberty Parkway Plaza CID	Yes	June 21, 2022
	Liberty SRD 5 Clay County	Yes	May 23, 2022
	Liberty Triangle Shopping Center CID	Yes	March 25, 2022
	North Haven Center CID	Yes	June 22, 2022
	North Kansas City SRD 9 Clay County	No	
	Pleasant Valley 8 SRD Clay County	Yes	June 22, 2022
	PWSD 4 Clay County	No	
	PWSD 5 Clay County	No	
	PWSD 6 Clay County	Yes	June 22, 2022
	PWSD 7 Clay County	Yes	June 8, 2022
	PWSD 8 Clay County	Yes	May 25, 2022
	Renaissance Plaza CID	Yes	December 29, 2021
	Rogers Plaza CID	Yes	April 19, 2022
	Tower TDD	Yes	June 29, 2022
Clinton	Cameron Ambulance District	Yes	March 9, 2022
	Cameron FPD	No	
	Cameron SRD Clinton County	Yes	February 4, 2022
	Clinton County Extension District	No	
	Clinton County Health Department	Yes	June 30, 2022
	Gower FPD	Yes	June 30, 2022
	Lathrop Fire & Rescue	Yes	June 28, 2022
	Plattsburg FPD	Yes	May 12, 2022
	Plattsburg SRD Clinton County	Yes	May 25, 2022
	PWSD 1 Clinton County	Yes	March 23, 2022
	Tri-County Ambulance District	Yes	March 14, 2022
Cole	Cole County FPD	Yes	January 27, 2022
	Commons of Hazel Hills TDD	Yes	May 11, 2022
	Heartland PID of Central Missouri	Yes	April 25, 2022
	Missouri River Regional PLD	No	
	Osage FPD	Yes	June 30, 2022
	PWSD 1 Cole County	Yes	June 30, 2022
	PWSD 3 Cole County	Yes	June 29, 2022
	PWSD 4 Cole County	Yes	May 13, 2022
	PWSD 5 Cole County	Yes	June 27, 2022
	Regional West FPD	No	
	Russellville Route C CID	No	
	Russellville-Lohman FPD	Yes	March 8, 2022
	Show Me PACE	Yes	June 30, 2022
	Southside Munichburg CID	Yes	June 6, 2022
	Stone Ridge TDD	Yes	June 22, 2022
	U.S. Highway 50/63 & City View TDD	Yes	June 29, 2022
Cooper	Blackwater Volunteer Rural FPD	No	
	Boonville Highway 5 CID	No	
	Boonville Riverfront TDD	Yes	June 15, 2022
	Consolidated PWSD 1 Cooper County	Yes	June 22, 2022

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Cooper	Cooper County Ambulance District	Yes	March 24, 2022
	Cooper County FPD	Yes	March 18, 2022
	Cooper County NHD	No	
	Cooper County Public Health Center	Yes	June 10, 2022
	Hail Ridge CID	Yes	March 4, 2022
	Otterville FPD	Yes	April 18, 2022
	Overton-Wooldridge Levee District 1	No	
	Pilot Grove Area FPD	No	
	Prairie Home Rural FPD	Yes	May 1, 2022
	PWSD 1 Cooper County	Yes	March 24, 2022
	Windsor Place CID	Yes	June 30, 2022
Crawford	Bourbon FPD	Yes	June 21, 2022
	Crawford County 911 Board	Yes	February 8, 2022
	Cuba Community FPD	Yes	April 26, 2022
	Steelville Ambulance District	No	
	Steelville FPD	Yes	June 29, 2022
Dade	Dade County 911 Board	Yes	May 30, 2022
	Dade County Ambulance District	Yes	May 18, 2022
	Dade County Health Department	Yes	February 28, 2022
	Dade County Library District	Yes	April 8, 2022
	Dadeville Rural FPD	Yes	January 5, 2022
	Good Shepherd NHD	Yes	May 26, 2022
	Lockwood FPD	No	
Dallas	Dallas County Health Department	No	
	Dallas County Library District	Yes	March 9, 2022
	Elkland FPD	Yes	May 13, 2022
	Southern Dallas County FPD	No	
	Urbana Highway 65 CID	No	
Daviess	Coffey FPD	No	
	Daviess County 911 Board	Yes	April 27, 2022
	Daviess County Health Department	Yes	January 11, 2022
	Daviess County Library District	Yes	January 31, 2022
	Daviess County SRD 1	No	
	Gallatin FPD	No	
	Jameson FPD	Yes	May 29, 2022
	Jamesport SRD Daviess County	Yes	January 19, 2022
	K.A.W. FPD	Yes	May 11, 2022
	Lock Springs SRD Daviess County	Yes	May 13, 2022
	PWSD 1 Daviess County	Yes	June 27, 2022
	PWSD 3 Daviess County	Yes	April 27, 2022
DeKalb	Central DeKalb County FPD	Yes	June 16, 2022
	Clarksdale FPD	Yes	April 14, 2022
	Osborn FPD	Yes	June 27, 2022
	PWSD 1 DeKalb County	Yes	March 1, 2022
	Stewartsville FPD	No	
	Union Star FPD	Yes	June 30, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Dent	Dent County FPD	Yes	March 28, 2022
	Dent County Health Center	Yes	May 12, 2022
	PWSD 1 Dent County	No	
Douglas	Ava Ambulance District	Yes	May 19, 2022
	Douglas County Health Department	Yes	June 1, 2022
	Douglas County Library District	Yes	January 31, 2022
Dunklin	Consolidated DD 1 Dunklin County	Yes	February 14, 2022
	Drainage District 12 Dunklin County	Yes	March 29, 2022
	Drainage District 23 Dunklin County	Yes	March 29, 2022
	Drainage District 25 Dunklin County	Yes	March 29, 2022
	Drainage District 48 Dunklin County	Yes	March 29, 2022
	Dunklin County Ambulance District	No	
	Dunklin County Health Department	Yes	June 22, 2022
	Dunklin County Library District	No	
	Levee District 4 Dunklin County	Yes	March 29, 2022
	Levee District 7 Dunklin County	Yes	March 29, 2022
	PWSD 1 Dunklin County	Yes	June 21, 2022
	PWSD 2 Dunklin County	No	
	PWSD 3 Dunklin County	No	
	Senath Commercial Street CID	No	
Franklin	Beaufort-Leslie FPD	Yes	May 24, 2022
	Boles FPD	Yes	March 14, 2022
	Calvey Creek Sewer District	Yes	May 31, 2022
	Crestview Sewer District	Yes	May 24, 2022
	Gerald Ambulance District	Yes	May 27, 2022
	Gerald-Rosebud FPD	Yes	February 28, 2022
	Highway 100 CID	Yes	April 28, 2022
	Interstate 44 & Highway 47 TDD	Yes	June 30, 2022
	Labadie Creek Watershed SwrD	Yes	May 24, 2022
	Labadie Levee District	No	
	Meramec Ambulance District	Yes	May 17, 2022
	New Haven Ambulance District	Yes	May 27, 2022
	New Haven-Berger FPD	Yes	May 27, 2022
	PWSD 1 Franklin County	Yes	June 23, 2022
	PWSD 4 Franklin County	No	
	St. Clair Ambulance District	No	
	St. Clair FPD	Yes	May 6, 2022
	Sylvan Manor Sunset Acres SwrD	Yes	January 22, 2022
	Union Ambulance District	Yes	June 17, 2022
	Union FPD	Yes	February 16, 2022
	Washington Area Ambulance District	No	
	Washington SRD Franklin County	Yes	May 18, 2022
Gasconade	Bland FPD	Yes	December 27, 2021
	Gasconade County 911 Board	Yes	April 22, 2022
	Gasconade County Health Department	Yes	January 13, 2022
	Gasconade Manor NHD	Yes	June 3, 2022

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Status of Political Subdivisions Required to File Annual Financial Reports
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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Hermann Area Ambulance District	Yes	June 29, 2022
	Hermann Area Hospital District	Yes	April 27, 2022
	Morrison Levee District	Yes	June 7, 2022
	Morrison SRD 4 Gasconade County	Yes	February 19, 2022
	Owensville Ambulance District	No	
	PWSD 1 Gasconade County	Yes	February 14, 2022
Gentry	Gentry County 911 Board	Yes	May 16, 2022
	Gentry County Library District	Yes	February 8, 2022
	King City FPD	No	
	McFall FPD	No	
	PWSD 1 Gentry County	Yes	June 17, 2022
Greene	Ash Grove FPD	Yes	May 17, 2022
	Battlefield FPD	Yes	April 11, 2022
	Bois D'Arc FPD	Yes	June 29, 2022
	Brookline FPD	No	
	Ebenezer FPD	Yes	May 24, 2022
	Fair Grove FPD	Yes	January 14, 2022
	Glenstone & East Kearney TDD	Yes	June 29, 2022
	Logan-Rogersville FPD	Yes	May 17, 2022
	PWSD 1 Greene County	Yes	June 21, 2022
	PWSD 6 Greene County	Yes	May 17, 2022
	Southern Hills CID Greene County	No	
	Strafford FPD	Yes	March 25, 2022
	Strafford Plaza CID	Yes	April 28, 2022
	Walnut Grove FPD	Yes	February 18, 2022
	West Republic FPD	Yes	February 15, 2022
	Willard FPD	Yes	June 29, 2022
Grundy	Galt FPD	Yes	April 14, 2022
	Grundy County Health Department	Yes	January 5, 2022
	Grundy County Rural FPD	Yes	June 28, 2022
	Jewett Norris-Grundy County PLD	Yes	March 1, 2022
	Laredo FPD	Yes	April 25, 2022
	PWSD 1 Grundy County	No	
	Spickard FPD	No	
	Spickard SRD Grundy County	Yes	May 23, 2022
Harrison	Cainsville FPD	Yes	April 11, 2022
	Gilman City FPD	No	
	Harrison County Health Department	Yes	June 10, 2022
	New Hampton FPD	Yes	February 17, 2022
	Noel Adams Ambulance District	Yes	February 9, 2022
	North Harrison Ambulance District	Yes	May 9, 2022
	North Harrison FPD	No	
	PWSD 1 Harrison County	Yes	May 26, 2022
Harrison	PWSD 2 Harrison County	Yes	June 29, 2022
	Ridgeway FPD	Yes	February 20, 2022
Henry	Clinton Country Club SRD Henry County	Yes	January 27, 2022

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Henry	Deerfield Creek SRD Henry County	No	
	Fields Creek SRD 1 Henry County	Yes	February 7, 2022
	Henry County 911 Board	No	
	Henry County Health Center	No	
	Henry County Library District	Yes	June 17, 2022
	Honey Creek SRD 1 Henry County	Yes	June 30, 2022
	Montrose SRD Henry County	No	
	Mt. Hope SRD Henry County	Yes	March 8, 2022
	Osage SRD 1 Henry County	Yes	January 25, 2022
	PWSD 3 Henry County	Yes	April 4, 2022
	Shawnee SRD 1 Henry County	Yes	January 20, 2022
	Tightwad FPD	Yes	May 31, 2022
	Wagner SRD Henry County	Yes	January 31, 2022
	Windsor Ambulance District	Yes	June 17, 2022
	Windsor SRD Henry County	No	
Hickory	Hickory County Health Department	Yes	January 13, 2022
	Hickory County Library District	Yes	June 10, 2022
	PWSD 2 Hickory County	No	
Holt	Bigelow Independent SRD Holt County	No	
	Corning SRD Holt County	No	
	Drainage District 2 Holt County	No	
	Fortescue SRD Holt County	Yes	April 5, 2022
	Levee District 10 Holt County	Yes	April 5, 2022
	Levee District 14 Holt County	Yes	February 21, 2022
	Levee District 4 Holt County	Yes	February 21, 2022
	Levee District 7 Holt County	Yes	February 16, 2022
	Levee District 9 Holt County	Yes	March 1, 2022
	Maitland Volunteer FPD	Yes	May 9, 2022
	Northwest Holt County FPD	No	
	S Union Township Independent SRD Holt County	No	
	Southern FPD of Holt County	Yes	June 30, 2022
Howard	Armstrong FPD	No	
	Armstrong SRD Howard County	No	
	Bonne Femme Levee District 1	Yes	January 28, 2022
	Consolidated PWSD 1 Howard County	No	
	D&LD 2 Howard County	Yes	January 28, 2022
	Drainage District 1 Howard County	Yes	January 13, 2022
	Glasgow SRD 60 Howard County	Yes	March 28, 2022
	Glasgow Volunteer FPD	Yes	February 18, 2022
	Howard County Regional Water Commission	Yes	April 27, 2022
	Howard County 911 Board	Yes	January 20, 2022
	Howard County Ambulance District	Yes	April 4, 2022
	Howard County FPD	Yes	February 24, 2022
	Howard County Library District	Yes	March 12, 2022
	Levee District 3 Howard County	Yes	January 28, 2022
	Levee District 4 Howard County	Yes	January 28, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howard	Levee District 6 Howard County	Yes	January 5, 2022
	Levee District 7 Howard County	No	
	Moniteau Creek WSD	Yes	June 15, 2022
	PWSD 2 Howard County	Yes	April 28, 2022
Howell	Brandsville FPD	Yes	February 22, 2022
	Howell County 911 Board	Yes	April 19, 2022
	Howell County Health Department	Yes	June 29, 2022
	Howell County Rural FPD 1	Yes	June 6, 2022
	Pomona FPD	Yes	June 30, 2022
	Pumpkin Center FPD	No	
	PWSD 1 Howell County	No	
	PWSD 3 Howell County	Yes	April 22, 2022
	South Howell Ambulance District	Yes	May 24, 2022
	Willow Springs Ambulance District	No	
	Willow Springs Library District	No	
Iron	Iron County 911 Board	Yes	June 16, 2022
	Iron County Ambulance District	Yes	June 16, 2022
	Iron County Health Department	Yes	March 3, 2022
	Ozark Regional Library District	No	
	Pilot Knob FPD	No	
	Quad County FPD	Yes	June 30, 2022
	Southern Iron County FPD	Yes	June 16, 2022
Jackson	1200 Main/South Loop TDD	Yes	June 30, 2022
	71 Highway & 150 Highway TDD	Yes	April 15, 2022
	Bi-State Commission	Yes	June 29, 2022
	Bridgewood Plaza CID	Yes	May 27, 2022
	Country Club Plaza TDD	Yes	March 9, 2022
	Douglas Station TDD	Yes	April 5, 2022
	Grain Valley Marketplace CID	Yes	April 29, 2022
	Grain Valley Mercado CID	Yes	April 29, 2022
	Grain Valley Mercado TDD	Yes	June 27, 2022
	Grandview Crossing CID	No	
	Harry Truman Drive TDD	Yes	June 29, 2022
	I-70 & Adams Dairy Parkway TDD	Yes	June 29, 2022
	Inter City FPD	Yes	May 16, 2022
	Lake Lotawana CID	Yes	January 20, 2022
	Lone Jack Community FPD	Yes	March 2, 2022
	Lotawana FPD	No	
	M150 & 135th Street TDD	Yes	June 30, 2022
	New Longview TDD	No	
	Noland South Shopping Center CID	No	
	Prairie Township FPD	No	
	PWSD 12 Jackson County	Yes	June 8, 2022
	PWSD 13 Jackson County	Yes	June 15, 2022
	PWSD 15 Jackson County	No	
	PWSD 16 Jackson County	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Raintree Lake Village TDD	Yes	April 27, 2022
	Raintree North TDD	Yes	June 30, 2022
	Ritter Plaza CID	Yes	June 15, 2022
	Southern Jackson County FPD	Yes	May 25, 2022
	Strother Interchange TDD	Yes	April 5, 2022
	Truman Road TDD	No	
	Village of Grain Valley CID	Yes	April 29, 2022
Jasper	Asbury FPD	Yes	June 28, 2022
	Carl Junction FPD	Yes	June 24, 2022
	Carl Junction SRD Jasper County	No	
	Carthage FPD	Yes	June 30, 2022
	Central Jasper County FPD	No	
	Duenweg Volunteer FPD	Yes	June 1, 2022
	Jasper County Emergency Services	Yes	May 5, 2022
	Jasper Volunteer FPD	Yes	June 24, 2022
	Oronogo FPD	Yes	June 24, 2022
	Peachtree Village CID	No	
	PWSD 1 Jasper County	No	
	PWSD 2 Jasper County	Yes	June 24, 2022
	Tri-Cities FPD	Yes	June 15, 2022
Jefferson	Big River Ambulance District	Yes	February 25, 2022
	Biltmore East CID	Yes	June 24, 2022
	Cedar Hill FPD	Yes	January 26, 2022
	De Soto Rural FPD	Yes	June 22, 2022
	Dunklin FPD	Yes	June 17, 2022
	Festus SRD Jefferson County	Yes	June 30, 2022
	Hematite FPD	Yes	May 26, 2022
	High Ridge Commons CID	Yes	June 30, 2022
	Highway 141/67 TDD	Yes	April 8, 2022
	Hillsboro FPD	Yes	January 18, 2022
	Hillsboro Lake Terrace TDD	Yes	February 11, 2022
	Huntington Glen CID	Yes	April 29, 2022
	Jefferson County 911 Board	Yes	February 1, 2022
	Jefferson County Health Department	Yes	June 30, 2022
	Jefferson County Public SwrD	Yes	June 27, 2022
	Jefferson R-7 FPD	Yes	February 22, 2022
	Joachim-Plattin Ambulance District	Yes	March 24, 2022
	Kingston Hills CID	Yes	February 28, 2022
	Lake Adelle Sewer District	Yes	June 27, 2022
	Mapaville FPD	Yes	May 18, 2022
	Northeast Public Sewer District	Yes	June 22, 2022
	Northwest Library Subdistrict	Yes	June 28, 2022
	PWSD 12 Jefferson County	Yes	June 29, 2022
	PWSD 2 Jefferson County	No	
	PWSD 3 Jefferson County	Yes	June 2, 2022
	PWSD 5 Jefferson County	Yes	February 18, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	PWSD 6 Jefferson County	Yes	June 27, 2022
	PWSD 8 Jefferson County	Yes	June 13, 2022
	Ridgecrest TDD	Yes	April 8, 2022
	Rock Creek Public Sewer District	Yes	May 26, 2022
	Rock Township Ambulance District	Yes	April 28, 2022
	Rockwood Meadows CID	Yes	February 23, 2022
	Saline Valley FPD	Yes	March 8, 2022
	Springdale CID	Yes	April 20, 2022
	Truman Boulevard TDD	Yes	January 14, 2022
	Valley at Winding Bluffs CID	Yes	April 29, 2022
	Winding Bluffs CID	Yes	April 29, 2022
	Windsor-Fox Library Subdistrict	Yes	June 28, 2022
	Windswept Farms CID	Yes	April 29, 2022
Johnson	Hawthorne Development TDD	Yes	June 20, 2022
	Johnson County Ambulance District	Yes	June 30, 2022
	Johnson County Emergency Service Board	Yes	June 27, 2022
	Johnson County FPD	Yes	June 16, 2022
	Johnson County FPD 2	Yes	June 15, 2022
	Knob Noster Ninth Street CID	No	
	PWSD 1 Johnson County	Yes	January 20, 2022
	PWSD 2 Johnson County	Yes	May 24, 2022
	PWSD 3 Johnson County	Yes	June 7, 2022
	Western Missouri Medical Center	No	
Knox	Knox County Ambulance District	Yes	June 1, 2022
	Knox County Health Department	Yes	January 25, 2022
Laclede	Bennett Spring FPD	Yes	April 6, 2022
	Competition Volunteer FPD	Yes	May 25, 2022
	Conway SRD 2 Laclede County	Yes	February 28, 2022
	Laclede County Health Department	Yes	January 21, 2022
	Lebanon Rural FPD	Yes	June 27, 2022
	Lebanon-Laclede County PLD	No	
	Nebo Falcon FPD	No	
	Phillipsburg SRD 3 Laclede County	Yes	May 2, 2022
	PWSD 1 Laclede County	Yes	June 30, 2022
	PWSD 2 Laclede County	Yes	January 27, 2022
	PWSD 3 Laclede County	Yes	June 23, 2022
Lafayette	Consolidated PWSD 2 Lafayette County	Yes	May 17, 2022
	Higginsville FPD	Yes	March 23, 2022
	Lafayette County Health Department	No	
	Mayview FPD	Yes	June 29, 2022
	Odessa Fire & Rescue Protection	Yes	June 17, 2022
	Wellington-Napoleon R-IX RRD	Yes	January 24, 2022
	Aurora Rural FPD	Yes	June 15, 2022
	Aurora SRD Lawrence County	Yes	January 28, 2022
	Avilla FPD	No	
	Buck Prairie SRD Lawrence County	Yes	May 16, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Freistatt FPD	Yes	February 8, 2022
	Freistatt SRD Lawrence County	Yes	February 6, 2022
	Green Benefit SRD Lawrence County	Yes	May 25, 2022
	Halltown FPD	Yes	April 4, 2022
	Lawrence County 911 Board	Yes	June 1, 2022
	Midway Benefit SRD Lawrence County	Yes	May 30, 2022
	Miller Benefit SRD Lawrence County	Yes	May 25, 2022
	Miller Rural FPD	No	
	Monett SRD Lawrence County	Yes	January 16, 2022
	Mt. Pleasant Benefit SRD Lawrence County	Yes	April 28, 2022
	Mt. Vernon Ambulance District	No	
	Mt. Vernon Benefit SRD Lawrence County	Yes	January 19, 2022
	Mt. Vernon FPD	No	
	Pierce Benefit SRD Lawrence County	Yes	January 31, 2022
	Pierce City FPD	Yes	June 13, 2022
	Red Oak Benefit SRD Lawrence County	No	
	Stotts City FPD	No	
	Verona Benefit SRD Lawrence County	No	
	Vineyard Benefit SRD Lawrence County	No	
Lewis	Buck & Doe Run Creeks WSD	Yes	January 26, 2022
	Canton R-V FPD	Yes	April 25, 2022
	Durgens Creek Watershed Subdistrict	Yes	January 26, 2022
	Ewing-Maywood R-4 FPD	Yes	May 19, 2022
	Grassy Creek Watershed Subdistrict	Yes	January 26, 2022
	Lewis County Health Department & HHA	Yes	February 8, 2022
	Lewis County 911 Board	Yes	April 8, 2022
	Lewis County Ambulance District	Yes	June 13, 2022
	PWSD 1 Lewis County	Yes	June 22, 2022
	Troublesome Creek WSD	Yes	January 26, 2022
	Western Lewis County FPD	No	
Lincoln	Clarence Cannon Memorial WSD	No	
	Elsberry FPD	No	
	Elsberry SRD Lincoln County	Yes	April 12, 2022
	Hawk Point FPD	Yes	June 22, 2022
	Highway 61/State Highway U TDD	Yes	April 11, 2022
	Lincoln County Ambulance District	Yes	June 27, 2022
	Lincoln County FPD	Yes	June 29, 2022
	Lincoln County Memorial Hospital	Yes	June 15, 2022
	Northwest FPD Lincoln County	No	
	Old Monroe FPD	No	
	PWSD 1 Lincoln County	Yes	June 6, 2022
	PWSD 2 Lincoln County	No	
Lincoln	Winfield-Foley FPD	Yes	June 22, 2022
Linn	Consolidated PWSD 1 Linn County	Yes	January 6, 2022
	Laclede Community FPD	No	
	Linn County 911 Board	Yes	March 8, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Linn	Linn County Ambulance District	No	
	Linn County Health Department	Yes	February 16, 2022
	Marceline Carnegie Library District	Yes	February 24, 2022
	Marceline SRD Linn County	Yes	February 23, 2022
	Meadville FPD	Yes	March 30, 2022
	Purdin SRD Linn County	No	
	PWSD 3 Linn-Livingston County	No	
Livingston	Chillicothe FPD No. 1	Yes	June 17, 2022
	Livingston County Health Center	Yes	June 27, 2022
	Livingston County Memorial PLD	No	
	Livingston County NHD	Yes	May 26, 2022
	Mooresville Township FPD	Yes	February 4, 2022
	PWSD 1 Livingston County	Yes	June 15, 2022
	PWSD 2 Livingston County	Yes	March 15, 2022
	PWSD 3 Livingston County	No	
	PWSD 4 Livingston County	Yes	May 26, 2022
Macon	Bevier FPD	Yes	January 26, 2022
	La Plata Community FPD	Yes	April 15, 2022
	La Plata NHD	No	
	Macon County 911 Board	Yes	January 19, 2022
	Macon County Ambulance District	No	
	Macon County Health Department	Yes	January 28, 2022
	PWSD 1 Macon County	Yes	April 18, 2022
	Samaritan Memorial Hospital	Yes	April 12, 2022
Madison	Madison County Ambulance District	No	
	Madison County Health Department	Yes	February 8, 2022
Maries	Belle FPD	No	
	Belle SRD 6 Maries-Osage County	No	
	Maries-Osage Ambulance District	Yes	January 23, 2022
	Ozark Central Ambulance District	Yes	June 6, 2022
	Vienna Volunteer FPD	Yes	February 23, 2022
Marion	Marion County 911 Board	Yes	April 8, 2022
	Marion County Ambulance District	Yes	June 28, 2022
	Marion County Health Department	Yes	January 5, 2022
	Marion County Library Subdistrict 1	Yes	February 28, 2022
	Marion County NHD	No	
	Palmyra FPD	Yes	March 24, 2022
	PWSD 1 Marion County	Yes	May 13, 2022
	South River Drainage District	Yes	March 15, 2022
	SZC Development District, Inc. CID	Yes	June 30, 2022
McDonald	Goodman Area FPD	Yes	April 15, 2022
	McDonald County 911 Board	Yes	June 20, 2022
	McDonald County Library District	Yes	June 22, 2022
	PWSD 1 McDonald County	Yes	January 20, 2022
	PWSD 3 McDonald County	No	
	Stella FPD	Yes	June 24, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
McDonald	White Rock FPD	Yes	March 18, 2022
Mercer	Mercer County Ambulance District	Yes	January 26, 2022
	Mercer County Extension District	Yes	February 15, 2022
	Mercer County FPD	Yes	June 29, 2022
	Mercer County Health Department	Yes	January 3, 2022
	Mercer County Library District	Yes	January 31, 2022
	Mercer FPD	Yes	January 14, 2022
	PWSD 1 Mercer County	Yes	January 3, 2022
Miller	Bagnell SRD Miller County	Yes	June 24, 2022
	Brumley FPD	No	
	Eagles Landing CID	Yes	April 19, 2022
	Heartland Regional Library District	Yes	May 25, 2022
	Horseshoe Bend TDD	No	
	Iberia Rural FPD	No	
	Isla Del Sol CID	Yes	June 29, 2022
	Kaiser SRD Miller County	Yes	May 12, 2022
	Lake Ozark FPD	Yes	June 24, 2022
	Lake Ozark-Osage Beach SwrD	Yes	May 12, 2022
	Miller County Ambulance District	Yes	March 25, 2022
	Miller County Health Center	Yes	February 28, 2022
	Moreau FPD	Yes	June 28, 2022
	Prewitt Point TDD	Yes	April 14, 2022
	St. Elizabeth FPD	Yes	May 9, 2022
	Tuscumbia FPD	No	
Mississippi	Big Lake Drainage District	Yes	February 15, 2022
	Mississippi Ambulance District	No	
	Mississippi County Health	No	
	Mississippi County Library District	No	
	Mississippi/Scott County FPD	Yes	April 2, 2022
Moniteau	California Rural FPD	Yes	February 1, 2022
	Fortuna FPD	Yes	June 29, 2022
	Jamestown Rural FPD	Yes	May 20, 2022
	Moniteau County 911 Board	Yes	January 20, 2022
	Moniteau County Health Center	Yes	June 13, 2022
	Moniteau County Library District	Yes	January 20, 2022
	PWSD 1 Moniteau County	No	
	PWSD 2 Moniteau County	Yes	March 16, 2022
Monroe	Madison-West Monroe FPD	No	
	Monroe County Ambulance District	No	
	Monroe County Health Department	Yes	January 28, 2022
	Monroe County NHD	No	
	Paris Rural FPD	Yes	April 2, 2022
	Bellflower FPD	No	
	Big Spring FPD	Yes	June 12, 2022
	Jonesburg-High Hill FPD	Yes	February 22, 2022
	Middletown Community FPD	Yes	May 31, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Montgomery	Montgomery Ambulance District	No	
	Montgomery County Health Department	Yes	February 1, 2022
	Montgomery Volunteer FPD	No	
	New Florence FPD	Yes	March 5, 2022
	Rhineland Bottom SRD Montgomery County	Yes	March 2, 2022
	Wellsville SRD Montgomery County	Yes	March 28, 2022
Morgan	Barnett SRD 3 Morgan County	Yes	June 24, 2022
	Gravois Arm Sewer District	Yes	June 30, 2022
	Gravois FPD	Yes	June 14, 2022
	Gravois SRD 8 Morgan County	Yes	May 22, 2022
	Morgan County Health Center	No	
	Morgan County Library District	Yes	May 2, 2022
	PWSD 2 Morgan County	No	
	Rocky Mount FPD	Yes	June 27, 2022
	Stover Rural FPD	Yes	May 16, 2022
	Versailles Rural FPD	Yes	May 10, 2022
New Madrid	Drainage District 33 New Madrid County	No	
	Drainage District 39 New Madrid County	Yes	June 17, 2022
	Drainage District 41 New Madrid County	Yes	January 28, 2022
	Lilbourn Highway D CID	No	
	New Madrid Ambulance District	No	
	New Madrid County Health Department	Yes	May 23, 2022
	New Madrid County Library District	Yes	April 25, 2022
	PWSD 2 New Madrid County	No	
	PWSD 4 New Madrid County	No	
	PWSD 5 New Madrid County	Yes	March 7, 2022
Newton	Diamond Area FPD	Yes	January 17, 2022
	Diamond SRD Newton County	No	
	East Newton Area FPD	Yes	June 24, 2022
	Fairview SRD Newton County	Yes	June 24, 2022
	Highway 166 CID	No	
	Midway FPD	Yes	April 1, 2022
	Midway SRD Newton County	No	
	Neosho Area FPD	Yes	June 24, 2022
	Neosho Developers CID	Yes	March 25, 2022
	Neosho SRD Newton County	Yes	April 12, 2022
	Neosho TDD	Yes	June 16, 2022
	Neosho-Newton County PLD	Yes	June 15, 2022
	Newton County Ambulance District	Yes	January 24, 2022
	Newton County Health Department	Yes	January 11, 2022
	PWSD 1 Newton County	No	
	Redings Mill FPD	Yes	June 23, 2022
	Seneca Area FPD	Yes	May 10, 2022
	Seneca SRD Newton County	Yes	June 24, 2022
Nodaway	Clearmont FPD	No	
	Elmo Area FPD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Nodaway	Graham FPD	No	
	Hopkins FPD	No	
	Jackson Township FPD	Yes	February 10, 2022
	Nodaway County Ambulance District	No	
	Nodaway County Health Center	Yes	May 20, 2022
	Parnell FPD	Yes	May 6, 2022
	Polk Rural FPD	No	
	PWSD 1 Nodaway County	Yes	June 29, 2022
	Skidmore FPD	Yes	June 13, 2022
	Union Township FPD	No	
Oregon	Oregon County Ambulance District	No	
	Oregon County Health Department	Yes	February 23, 2022
	Oregon County Library District	Yes	February 23, 2022
	Thayer SRD Oregon County	No	
Osage	Chamois Volunteer FPD	No	
	Lake Drainage District 1	Yes	February 22, 2022
	Linn FPD	Yes	May 1, 2022
	Osage Ambulance District	Yes	June 3, 2022
	PWSD 1 Osage County	Yes	March 18, 2022
	PWSD 2 Osage County	Yes	June 21, 2022
	PWSD 3 Osage County	Yes	May 16, 2022
	PWSD 4 Osage County	Yes	June 24, 2022
Ozark	Ozark County Ambulance District	No	
	Ozark County Health Center	No	
	PWSD 1 Ozark County	Yes	June 8, 2022
Pemiscot	Pemiscot County Health Center	No	
	Pemiscot County Memorial Hospital	No	
	Steele Highway 61 CID	No	
Perry	Perry County Health Department	Yes	May 4, 2022
	Perryville Highway 61 & 51 CID	No	
	PWSD 1 Perry County	Yes	March 13, 2022
	PWSD 2 Perry County	Yes	February 4, 2022
Pettis	Pettis County Ambulance District	Yes	June 22, 2022
	Pettis County FPD 1	Yes	June 4, 2022
	Pettis County Health Center	Yes	June 15, 2022
	PWSD 1 Pettis-Johnson-Saline County	Yes	February 16, 2022
Phelps	Doolittle Rural FPD	Yes	May 25, 2022
	Duke Rural FPD	No	
	Edgar Springs Rural Volunteer FPD	No	
	Phelps County Regional Medical Center	No	
	Phelps County 911 Board	Yes	March 31, 2022
	PWSD 1 Phelps County	Yes	May 2, 2022
	PWSD 2 Phelps County	Yes	June 22, 2022
	PWSD 4 Phelps County	Yes	February 7, 2022
	Rolla Rural FPD	Yes	March 31, 2022
	St. James Ambulance District	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Phelps	St. James FPD	Yes	May 24, 2022
Pike	Buffalo Township FPD	No	
	Curryville Volunteer FPD	Yes	January 15, 2022
	Eolia Community FPD	No	
	Louisiana SRD 3 Pike County	Yes	January 24, 2022
	Pike County 911 Board	Yes	January 10, 2022
	Pike County Health Department	No	
Platte	9 Highway Corridor CID	No	
	Blair Heights Sewer District	Yes	June 21, 2022
	Camden Point FPD	Yes	June 7, 2022
	Central Platte FPD	Yes	January 4, 2022
	Clemstone Sewer District	No	
	Creekside CID	Yes	June 30, 2022
	Creekside TDD	Yes	June 30, 2022
	Dearborn Area FPD	No	
	Drainage District 1 Platte County	Yes	June 29, 2022
	Edgerton-Trimble FPD	No	
	Farley SRD Platte County	Yes	June 29, 2022
	Meadows at Creekside CID	Yes	June 30, 2022
	Northland Regional AD	Yes	May 17, 2022
	Park Plaza TDD	Yes	June 28, 2022
	Parkville Commons TDD	Yes	March 5, 2022
	Parkville Market Place #2 CID	Yes	April 28, 2022
	Parkville Market Place CID	Yes	April 28, 2022
	Parkville Old Towne CID	Yes	March 2, 2022
	Parkville SRD Platte County	Yes	June 29, 2022
	PC-I CID	Yes	March 5, 2022
	Platte City SRD Platte County	Yes	June 29, 2022
	Platte County Regional Sewer District	No	
	Platte County Health Department	Yes	June 30, 2022
	Platte County Missouri South TDD I	Yes	June 29, 2022
	Platte County Missouri South TDD II	Yes	June 29, 2022
	Platte Valley Plaza TDD	Yes	June 29, 2022
	PWSD 2 Platte County	Yes	May 2, 2022
	PWSD 4 Platte County	Yes	June 30, 2022
	PWSD 7 Platte County	No	
	PWSD 8 Platte County	Yes	June 30, 2022
	Smithville Area FPD	No	
	Southern Platte Ambulance District	Yes	June 1, 2022
	Southern Platte FPD	Yes	June 15, 2022
	Tremont Square TDD	Yes	June 30, 2022
	Tuileries Plaza TDD	Yes	April 27, 2022
	Village of Green Hills TDD	Yes	June 29, 2022
	Waldron Levee District	No	
	Weatherby Lake FPD	No	
	West Platte FPD	Yes	January 26, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Weston SRD Platte County	Yes	June 29, 2022
Polk	Blue Mound SRD Polk County	Yes	February 25, 2022
	Bolivar SRD Polk County	Yes	May 23, 2022
	Central Polk County FPD	Yes	June 1, 2022
	Flemington SRD Polk County	Yes	April 1, 2022
	Humansville SRD Polk County	Yes	February 22, 2022
	Morrisville FPD	No	
	Pleasant Hope FPD	No	
	Polk County 911 Board	No	
	Polk County Health Center	No	
	Polk County Library District	Yes	June 28, 2022
	Prairie Heights Area Common SwrD	Yes	June 21, 2022
	Southwest SRD Polk County	No	
Pulaski	Bowman TDD	No	
	Central Ozarks Utility & Service	Yes	June 9, 2022
	Crocker Highway 17 CID	No	
	Crocker Rural FPD	No	
	Dixon Ambulance District	Yes	June 17, 2022
	Dixon Rural FPD	No	
	Ehrhardt Properties TDD	Yes	June 3, 2022
	Farris Family TDD	Yes	June 30, 2022
	Hazelgreen FPD	No	
	Interstate Plaza/N Town Village TDD	Yes	June 28, 2022
	Liberty Commons CID Pulaski County	Yes	February 23, 2022
	Plattner CID	Yes	June 6, 2022
	Pulaski County 911 Board	Yes	January 14, 2022
	Pulaski County Ambulance District	Yes	April 8, 2022
	Pulaski County Health Department	Yes	May 19, 2022
	Pulaski County Library District	Yes	May 13, 2022
	Pulaski County Sewer District	Yes	June 27, 2022
	PWSD 1 Pulaski County	Yes	June 30, 2022
	PWSD 2 Pulaski County	Yes	June 30, 2022
	Waynesville Rural FPD	No	
	Westgate CID	Yes	June 30, 2022
Putnam	Elm Township FPD	Yes	January 25, 2022
	Grant Township FPD	No	
	Lake Thunderhead SRD Putnam County	Yes	April 8, 2022
	Liberty Township FPD	Yes	June 22, 2022
	Putnam County Ambulance District	No	
	Putnam County E-911 Board	Yes	April 4, 2022
	Putnam County Health Department	No	
	Putnam County Library District	Yes	June 24, 2022
	Unionville SRD Putnam County	No	
	York Township Volunteer FPD	Yes	March 28, 2022
	Hannibal Rural FPD	Yes	June 15, 2022
	PWSD 1 Ralls County	Yes	June 28, 2022

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Ralls	Ralls County 911 Board	Yes	April 8, 2022
	Ralls County Ambulance District 3	Yes	June 29, 2022
	Ralls County Health Department	Yes	March 16, 2022
	Ralls County Library District	No	
Randolph	Eastern Randolph Rural FPD	No	
	Higbee Area FPD	Yes	March 13, 2022
	Little Dixie Regional PLD	Yes	March 18, 2022
	Northeast R-IV Rural FPD	No	
	Randolph County Ambulance District	No	
	Randolph County Health Department	Yes	April 15, 2022
	Southeastern Randolph FPD	No	
	Thomas Hill PWSD 1 Randolph County	Yes	April 4, 2022
	Westran FPD	No	
Ray	Consolidated PWSD 2 Ray County	Yes	June 30, 2022
	Crooked River Drainage District	No	
	Crystal Lakes SRD Ray County	Yes	June 29, 2022
	Drainage District Ray County	Yes	February 14, 2022
	Egypt Levee District	Yes	February 14, 2022
	Hardin FPD	No	
	Hardin SRD Ray County	No	
	Hardin-Oak Grove Drainage District	Yes	April 6, 2022
	Henrietta-Crooked River D&LD	Yes	March 24, 2022
	Lawson Community Fire & Rescue	Yes	June 30, 2022
	Levee District 1 Ray County	Yes	January 18, 2022
	Levee District 5 Ray County	No	
	Missouri Valley D&LD	Yes	June 21, 2022
	Orrick FPD	Yes	March 21, 2022
	PWSD 1 Ray County	Yes	June 23, 2022
	Ray County 911 Board	Yes	April 29, 2022
	Ray County Health Department	No	
	Ray County Library District	Yes	May 6, 2022
	Richmond FPD	Yes	March 4, 2022
	Stet Rural FPD	No	
	Tri-County Drainage District	No	
	Wood Heights FPD	Yes	June 20, 2022
Reynolds	Garwood FPD	No	
	Northern Reynolds County FPD	Yes	May 20, 2022
	PWSD 1 Reynolds County	Yes	April 25, 2022
	Reynolds County 911 Board	Yes	January 24, 2022
	Reynolds County Ambulance District	Yes	May 25, 2022
	Reynolds County Health Center	No	
	Reynolds County Library District	Yes	June 22, 2022
Ripley	Bennett SRD Ripley County	No	
	Current River SRD Ripley County	No	
	Doniphan SRD Ripley County	No	
	Fairdealing SRD Ripley County	No	

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Ripley	Flatwoods SRD Ripley County	No	
	Jordan SRD Ripley County	No	
	Little Black SRD Ripley County	No	
	Logan Creek SRD Ripley County	No	
	Mabrey Bay SRD Ripley County	No	
	Naylor Drainage District	Yes	April 1, 2022
	Naylor SRD Ripley County	Yes	April 27, 2022
	Oxly SRD Ripley County	No	
	Pine Bardley SRD Ripley County	No	
	Ponder Gatewood SRD Ripley County	No	
	Poynor SRD Ripley County	No	
	Pratt SRD Ripley County	No	
	Purman SRD Ripley County	Yes	January 5, 2022
	PWSD 1 Ripley County	Yes	June 6, 2022
	PWSD 2 Ripley County	Yes	March 8, 2022
	Ripley County Public Health Center	Yes	January 12, 2022
	Running Water SRD Ripley County	No	
	Tucker Bay SRD Ripley County	No	
	Wolfe Creek SRD Ripley County	No	
Saline	Blackburn Elmwood SRD Saline County	Yes	January 28, 2022
	Cole Lake Drainage District 2	Yes	March 31, 2022
	Fish Creek Reorganized DD	Yes	March 9, 2022
	Gilliam SRD Saline County	Yes	March 24, 2022
	Grand Pass SRD Saline County	No	
	Levee District 2 Saline County	No	
	Malta Bend FPD	No	
	Malta Bend Levee District	No	
	Malta Bend SRD Saline County	Yes	March 31, 2022
	Marshall SRD Saline County	Yes	January 17, 2022
	PWSD 1 Saline County	Yes	March 1, 2022
	PWSD 2 Saline County	No	
	PWSD 3 Saline County	Yes	May 31, 2022
	Saline County 911 Board	Yes	June 2, 2022
	Saline County Ambulance District 3	Yes	March 2, 2022
	Saline County Health Department	No	
	Saline County Rural FPD	No	
	Saline-Lafayette Levee District	No	
	Slater Ambulance District 1	Yes	January 27, 2022
	Slater Rural FPD	Yes	February 9, 2022
	Slater SRD Saline County	Yes	January 18, 2022
	Sweet Springs Ambulance District	Yes	May 16, 2022
	Sweet Springs SRD Saline County	Yes	January 19, 2022
	West Central FPD	Yes	May 18, 2022
	West Glasgow Levee District	Yes	December 28, 2021
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	June 15, 2022
	Schuyler County Health Department	Yes	February 14, 2022

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Schuyler	Schuyler County Library District	Yes	April 5, 2022
Scotland	Bear Creek Watershed Subdistrict	No	
	Consolidated PWSD 1 Scotland County	Yes	June 7, 2022
	Scotland County Ambulance District	Yes	April 11, 2022
	Scotland County Health Department	Yes	February 9, 2022
	Scotland County Library District	Yes	June 29, 2022
Scott	NBC FPD	Yes	June 9, 2022
	North Main/Malone TDD	No	
	Oran FPD	Yes	June 30, 2022
	PWSD 1 Scott County	Yes	June 13, 2022
	PWSD 2 Scott County	Yes	January 28, 2022
	Scott County Health Department	No	
	Scott County Rural FPD	Yes	May 12, 2022
	Southern Scott Ambulance District	Yes	January 26, 2022
Shannon	Shannon County Ambulance District	No	
	Shannon County Health Department	Yes	June 29, 2022
	Timber Community FPD	No	
Shelby	Salt River Ambulance District	Yes	June 29, 2022
	Salt River NHD	No	
	Shelbina FPD	Yes	June 26, 2022
	Shelbina SRD Shelby County	Yes	April 1, 2022
	Shelby County Health Department	Yes	January 4, 2022
St. Charles	501 South Main Street CID	Yes	April 15, 2022
	Augusta FPD	Yes	April 28, 2022
	BaratHaven CID	Yes	June 3, 2022
	BaratHaven TDD	Yes	February 23, 2022
	Bear Creek CID	Yes	June 29, 2022
	Belleau CID	Yes	February 23, 2022
	Bogey Hills Plaza CID	Yes	June 27, 2022
	Boscherts Landing TDD	No	
	Bryan Road CID	Yes	February 23, 2022
	Caledonia CID	Yes	March 28, 2022
	Central County Fire & Rescue	Yes	June 30, 2022
	Cottleville FPD	Yes	June 29, 2022
	Cottleville Greenway CID	Yes	February 23, 2022
	Crown CID	Yes	February 23, 2022
	Crown TDD	Yes	February 23, 2022
	Dardenne Town Square TDD	Yes	May 25, 2022
	Darst Bottom Levee District	Yes	April 13, 2022
	Duckett Creek Sewer District	Yes	April 28, 2022
	Elm & 370 CID	Yes	March 16, 2022
	Elm Point Commons CID	Yes	March 16, 2022
	Fairgrounds Road CID	Yes	February 23, 2022
	First Capital Drive TDD	No	
	Fountain Lakes Commerce Center North CID	Yes	June 30, 2022
	Fountain Lakes Community Center South CID	Yes	June 30, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Greens Bottom Drainage District	Yes	June 30, 2022
	Hancock Drainage District	Yes	June 30, 2022
	Hutchings Farm Plaza TDD	Yes	June 30, 2022
	Junction CID	No	
	Junction TDD	No	
	Kingsmill TDD	No	
	Lake St. Louis FPD	Yes	June 30, 2022
	Mark Twain Mall TDD	Yes	June 10, 2022
	Megan Shoppes TDD	Yes	February 23, 2022
	Mexico Road TDD	Yes	June 27, 2022
	Mid Rivers/North TDD	Yes	February 23, 2022
	New Melle FPD	Yes	April 26, 2022
	New Town at St. Charles	Yes	January 26, 2022
	New Town at St. Charles II	Yes	January 26, 2022
	O'Fallon FPD	Yes	June 29, 2022
	O'Fallon Retail Walk CID	Yes	June 17, 2022
	Old Town Cottleville CID	Yes	March 8, 2022
	Orchard Farm FPD	Yes	March 25, 2022
	Plaza at Noah's Ark CID	Yes	March 23, 2022
	Rivers Pointe FPD	Yes	June 29, 2022
	Salt Lick Road TDD	No	
	South Ridge CID	Yes	February 23, 2022
	St. Charles County AD	Yes	June 30, 2022
	St. Charles Riverfront CID	Yes	June 29, 2022
	St. Charles Riverfront TDD	Yes	June 29, 2022
	Streets of Caledonia CID	Yes	April 25, 2022
	Suits U Mexico CID	Yes	February 23, 2022
	Veterans Memorial Parkway CID	Yes	February 23, 2022
	Waterbury Storm Water CID	Yes	June 16, 2022
	Wentzville Bend CID	Yes	June 30, 2022
	Wentzville Bluffs CID	Yes	March 16, 2022
	Wentzville Commons Connector TDD	Yes	March 29, 2022
	Wentzville FPD	Yes	June 24, 2022
	Wentzville II TDD	Yes	June 10, 2022
	Wentzville Industrial TDD	Yes	April 22, 2022
	Wentzville Parkway I TDD	Yes	June 30, 2022
	Wentzville Parkway Regional CID	Yes	June 30, 2022
	Wentzville TDD	Yes	June 30, 2022
	Wentzville Three TDD	Yes	June 6, 2022
	West Clay Extension CID	Yes	May 2, 2022
	West Pearce CID	Yes	January 24, 2022
	WingHaven TDD	Yes	June 17, 2022
	Zumbehl Road CID	Yes	February 23, 2022
St. Clair	Appleton City SRD St. Clair County	Yes	February 4, 2022
	Chloe SRD St. Clair County	Yes	May 11, 2022
	Collins CID	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Clair	Collins FPD	No	
	Collins SRD St. Clair County	Yes	May 11, 2022
	Hillsdale SRD St. Clair County	Yes	May 11, 2022
	Iconium FPD	Yes	March 10, 2022
	Lowry City SRD St. Clair County	Yes	May 11, 2022
	Osceola SRD St. Clair County	Yes	May 11, 2022
	Sac Osage FPD	No	
	St. Clair County Health Center	No	
	St. Clair County Library District	Yes	March 30, 2022
	Vista SRD St. Clair County	Yes	May 11, 2022
St. Francois	Bismarck FPD	No	
	Doe Run FPD	Yes	June 24, 2022
	Park Hills TDD	No	
	Pilot Knob Rural Water District	No	
	PWSD 1 St. Francois County	Yes	June 3, 2022
	PWSD 2 St. Francois County	Yes	January 31, 2022
	St. Francois Ambulance District	Yes	June 20, 2022
	St. Francois County 911 Board	Yes	May 23, 2022
	St. Francois County Health Center	Yes	June 15, 2022
	Wolf Creek FPD	Yes	June 3, 2022
St. Louis	1030 Woodcrest Terrace Drive CID	No	
	1030 Woodcrest Terrace Drive TDD	No	
	12796 Manchester Road TDD	Yes	April 26, 2022
	370/MO Bottom Road/Taussig Road TDD	No	
	4325 Butler Hill Road CID	Yes	April 26, 2022
	8750 Manchester Road CID	Yes	April 29, 2022
	Adie/St. Charles Rock Road CID	Yes	April 8, 2022
	Affton FPD	Yes	May 17, 2022
	Affton Plaza CID	No	
	Ballwin Town TDD	Yes	June 29, 2022
	Big Bend Crossing TDD	Yes	March 28, 2022
	Black Jack FPD	Yes	June 22, 2022
	Brentwood Pointe TDD	Yes	June 30, 2022
	Brentwood Public Library District	Yes	April 18, 2022
	Brentwood/Eager TDD	Yes	June 29, 2022
	Bridgeton NWP CID	Yes	April 8, 2022
	Bridgeton NWP TDD	Yes	April 8, 2022
	Bridgeton Powerplex CID	Yes	April 20, 2022
	Castle Point Street Light District	No	
	Centene Plaza TDD	Yes	June 30, 2022
	Center at Kenrick Plaza CID	No	
	Chambers/West Florissant CID	Yes	April 12, 2022
	Chesterfield Blue Valley CID	Yes	June 28, 2022
	Chesterfield Commons TDD	No	
	Chesterfield Valley TDD	Yes	May 26, 2022
	Clarkson Kehrs Mill TDD	Yes	June 10, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Colonial Marketplace CID	Yes	May 2, 2022
	Community FPD	Yes	June 29, 2022
	Crestwood Point CID	Yes	June 3, 2022
	Crestwood Point TDD	Yes	June 3, 2022
	Crestwood Square CID	Yes	June 8, 2022
	Creve Coeur FPD	Yes	June 2, 2022
	Crossings CID	Yes	June 29, 2022
	Des Peres Corners TDD	Yes	June 8, 2022
	Dierbergs Des Peres TDD	Yes	June 30, 2022
	Ellisville Marketplace CID	Yes	June 30, 2022
	Elm Grove TDD	Yes	June 27, 2022
	Elmwood Park Street Light District	No	
	Eureka Commercial Park TDD	Yes	March 24, 2022
	Eureka FPD	No	
	Fenton FPD	Yes	June 29, 2022
	Florissant Valley FPD	Yes	June 29, 2022
	Fountain Plaza CID	Yes	June 21, 2022
	Francis Place TDD	Yes	June 22, 2022
	Glasgow Village SLD	Yes	January 7, 2022
	Grant Center CID	Yes	February 23, 2022
	Gravois Bluffs TDD	Yes	June 27, 2022
	Green Trails CID	Yes	June 29, 2022
	Hancock Street Light District	Yes	February 16, 2022
	Hanley Road Corridor TDD	Yes	June 30, 2022
	Hanley Station TDD	Yes	June 30, 2022
	Hanley/Eager Road TDD	Yes	June 27, 2022
	Highway 367 & Parker Road TDD	Yes	February 23, 2022
	Hilltop CID	Yes	June 30, 2022
	Kenrick Plaza CID	Yes	March 9, 2022
	Kinloch FPD	Yes	June 10, 2022
	Koch Plaza TDD	Yes	June 8, 2022
	Lafayette Center CID	Yes	February 23, 2022
	Lemay CID	Yes	March 29, 2022
	Lemay FPD	Yes	June 30, 2022
	Lindbergh East Concord TDD	Yes	June 10, 2022
	Loop Trolley TDD	Yes	June 30, 2022
	Lormil Heights TDD	Yes	March 9, 2022
	Lucas & Hunt/Chandler TDD	Yes	June 30, 2022
	MacKenzie Pointe Center CID	Yes	June 28, 2022
	Manchester Highlands TDD	Yes	June 28, 2022
	Manchester/Ballas CID	Yes	June 22, 2022
	Market at McKnight TDD	Yes	June 8, 2022
	Maryland Heights FPD	Yes	June 14, 2022
	Maryland Oaks CID	Yes	April 29, 2022
	Mayfair Plaza CID	Yes	February 23, 2022
	Mehlville FPD	Yes	June 30, 2022

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St. Louis	Meramec Station Road & Hwy 141 TDD	Yes	June 29, 2022
	Metro North FPD	Yes	June 30, 2022
	Metro West FPD	No	
	Metro Zoological Park & Museum District	Yes	June 16, 2022
	Metropolitan Taxicab Commission	Yes	May 9, 2022
	Mid-County FPD St. Louis County	Yes	June 29, 2022
	Midwest Plaza CID	Yes	May 5, 2022
	Missouri Bottom Road CID	Yes	April 28, 2022
	Missouri Bottom Road TDD	Yes	April 28, 2022
	Missouri Clean Energy District	Yes	June 23, 2022
	Monarch FPD	Yes	June 30, 2022
	Natural Bridge/St. Charles Rock Road CID	No	
	NEWCO TDD	Yes	June 30, 2022
	North County Fire & Rescue FPD	Yes	June 21, 2022
	North Oaks Plaza Shopping Center CID	Yes	June 29, 2022
	North Outer Forty TDD	Yes	June 17, 2022
	Northeast Ambulance & FPD	No	
	NWP CID	Yes	April 8, 2022
	Old Dorsett Road CID	Yes	March 8, 2022
	Old Dorsett Road TDD	Yes	March 8, 2022
	Olive/Graeser TDD	Yes	June 15, 2022
	Paddock Forest CID	Yes	June 29, 2022
	Pattonville FPD	Yes	June 30, 2022
	Pershall Road TDD	Yes	February 23, 2022
	Robertson FPD	Yes	June 29, 2022
	Robinwood West CID	Yes	April 21, 2022
	Seven Trails Drive TDD	Yes	June 30, 2022
	Shawneetown Acres CID	Yes	April 25, 2022
	Shawneetown Acres TDD	Yes	April 25, 2022
	Shoppes at Cross Keys TDD	Yes	June 30, 2022
	Shoppes at Hilltop TDD	Yes	June 17, 2022
	Shoppes at Old Webster TDD	Yes	June 30, 2022
	Shoppes at Sunset Hills CID	Yes	February 7, 2022
	South Hanley Road CID	Yes	June 29, 2022
	South Manchester TDD	Yes	March 28, 2022
	Spanish Lake FPD	Yes	June 22, 2022
	St. Ann City-Wide TDD	No	
	St. Charles Rock Road CID	Yes	June 29, 2022
	St. Charles Rock Road TDD	No	
	St. Cyr Road TDD	No	
	St. John Crossings TDD	Yes	June 29, 2022
	St. John's Church Road TDD	Yes	June 8, 2022
	St. Louis County Library District	Yes	June 24, 2022
	St. Louis Ice Center CID	Yes	June 27, 2022
	Station Plaza TDD	Yes	March 25, 2022
	Telegraph Crossing North CID	Yes	February 23, 2022

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Tori Pines Commons CID	Yes	March 16, 2022
	Town & Country Crossing TDD	No	
	University Place TDD	Yes	June 16, 2022
	Upper West End Park CID	Yes	January 12, 2022
	Valley Park FPD	Yes	June 29, 2022
	Victoria Crossing CID	Yes	March 16, 2022
	Viking Conference Center CID	Yes	February 23, 2022
	Watson Plaza CID	Yes	June 30, 2022
	Watson-Laclede Station Road CID	Yes	April 22, 2022
	West County EMS & FPD	Yes	June 22, 2022
	West Overland EMS & FPD	Yes	June 21, 2022
	Westport Plaza I CID	Yes	March 8, 2022
	Westport Plaza II CID	Yes	March 3, 2022
	Westport Plaza TDD	Yes	March 8, 2022
	Wheaton Cook Lyndhurst SLD	No	
St. Louis City	620 Market TDD	No	
	Adler Lofts TDD	No	
	Bottle District TDD	Yes	June 23, 2022
	Broadway Hotel TDD	Yes	March 8, 2022
	CB 5421/5975 TDD	Yes	June 30, 2022
	Crowne Plaza TDD	Yes	June 29, 2022
	Euclid Buckingham TDD	No	
	Hampton Berthold CID	No	
	Hampton/Berthold TDD	No	
	Highlands TDD	Yes	February 23, 2022
	Laclede's Landing CID	Yes	March 29, 2022
	Laurel TDD	No	
	Meadows TDD	Yes	June 3, 2022
	Merchant's Laclede TDD	Yes	June 29, 2022
	Southtown TDD	Yes	February 23, 2022
	St. Louis Food Hub TDD	Yes	May 2, 2022
	Tower Grove S Concerned Citizen SBD	No	
Ste. Genevieve	Ozora CID	Yes	June 30, 2022
	PWSD 1 Ste. Genevieve County	No	
	Ste. Genevieve County Health	Yes	June 28, 2022
	Ste. Genevieve County PLD	No	
	Ste. Genevieve County SRD A	Yes	April 27, 2022
Stoddard	Bluff SRD Stoddard County	Yes	February 9, 2022
	Crowder Zeta SRD Stoddard County	Yes	March 16, 2022
	Drainage District 12 Stoddard County	Yes	June 17, 2022
	Drainage District 15 Stoddard County	Yes	June 17, 2022
	Drainage District 28 Stoddard County	Yes	June 22, 2022
	Drainage District 31 Stoddard County	Yes	June 17, 2022
	Drainage District 4 Stoddard County	Yes	June 17, 2022
	Drainage District 5 Stoddard County	Yes	June 17, 2022
	Drainage District 6 Stoddard County	Yes	June 17, 2022

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Stoddard	Dudley SRD Stoddard County	No	
	Gray Ridge SRD Stoddard County	Yes	February 9, 2022
	Lavalle SRD Stoddard County	Yes	May 3, 2022
	PWSD 3 Stoddard County	Yes	January 31, 2022
	PWSD 5 Stoddard County	Yes	April 30, 2022
	PWSD 6 Stoddard County	Yes	February 16, 2022
	PWSD 7 Stoddard County	Yes	February 2, 2022
	Stoddard County 911 Board	Yes	March 21, 2022
	Stoddard County Ambulance District	Yes	March 7, 2022
	Stoddard County Public Health	No	
Stone	Hurley FPD	Yes	June 20, 2022
	Indian Ridge TDD	No	
	North Stone-Northeast Barry County FPD	Yes	May 16, 2022
	PWSD 1 Stone County	Yes	March 15, 2022
	PWSD 2 Stone County	Yes	June 14, 2022
	Reorganized Common SwrD Stone County	Yes	June 14, 2022
	Southern Stone County FPD	Yes	April 29, 2022
	Stone County 911 Board	Yes	June 7, 2022
	Stone County Health Department	Yes	June 15, 2022
	Stone County Library District	No	
Sullivan	Flori Drive CID	Yes	June 24, 2022
	Harris SRD Sullivan County	Yes	January 31, 2022
	Locust Creek Watershed Subdistrict	Yes	May 26, 2022
	Medicine Creek FPD	No	
	Milan SRD Sullivan County	Yes	April 8, 2022
	Sullivan County Ambulance District	Yes	January 3, 2022
	Sullivan County Health Department	Yes	January 12, 2022
	Sullivan County Library District	Yes	April 7, 2022
Taney	76 Entertainment CID	No	
	Branson Commerce Park CID	No	
	Branson Creek CID	No	
	Branson Hills CID	Yes	March 12, 2022
	Branson Hills Infrastructure Fa CID	Yes	March 31, 2022
	Branson Landing TDD	Yes	June 8, 2022
	Branson Regional Airport TDD	Yes	May 2, 2022
	Cedarcreek FPD	Yes	June 30, 2022
	Central Taney County FPD	No	
	Fall Creek Valley CID	Yes	April 27, 2022
	Forsythe Road CID	No	
	Forsythe Road TDD	No	
	Historic Downtown Branson CID	Yes	April 18, 2022
	Protem FPD	Yes	May 3, 2022
	PWSD 1 Taney County	Yes	April 28, 2022
	PWSD 2 Taney County	Yes	June 30, 2022
	PWSD 3 Taney County	Yes	June 30, 2022
	Taney County Ambulance District	Yes	June 30, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Taney County Health Department	No	
	Taney County Regional SwrD	No	
	Western Taney County FPD	Yes	June 17, 2022
Texas	Licking Route 32 CID	No	
	PWSD 1 Texas County	Yes	June 1, 2022
	PWSD 2 Texas County	Yes	May 31, 2022
	PWSD 3 Texas County	Yes	May 31, 2022
	PWSD 4 Texas County	Yes	April 25, 2022
	TCMH CID	Yes	June 6, 2022
	Texas County EMS Board	No	
	Texas County Health Department	Yes	January 25, 2022
	Texas County Library District	Yes	May 13, 2022
	Texas County Memorial Hospital	Yes	May 26, 2022
Vernon	Consolidated PWSD 1 Vernon County	Yes	June 30, 2022
	PWSD 2 Vernon County	Yes	June 21, 2022
	PWSD 7 Vernon County	Yes	June 27, 2022
	Vernon County Health Department	Yes	January 24, 2022
Warren	Marthasville Community AD	Yes	January 24, 2022
	Marthasville FPD	Yes	June 28, 2022
	Warren County 911 Board	Yes	May 27, 2022
	Warren County Ambulance District	Yes	June 21, 2022
	Wright City FPD	Yes	June 20, 2022
Washington	Caledonia FPD	No	
	Irondale FPD	Yes	May 21, 2022
	Potosi FPD	Yes	March 22, 2022
	PWSD 1 Washington County	Yes	February 25, 2022
	PWSD 4 Washington County	Yes	January 10, 2022
	Richwoods FPD	No	
	Washington County 911 Board	No	
	Washington County AD	Yes	May 31, 2022
	Washington County Health Department	Yes	February 9, 2022
	Washington County Library District	No	
Wayne	Clearwater FPD	No	
	PWSD 2 Wayne County	Yes	January 7, 2022
	PWSD 4 Butler-Wayne County	Yes	June 1, 2022
	Wayne County Health Center	No	
Webster	Marshfield FPD	Yes	May 17, 2022
	Niangua FPD	Yes	January 14, 2022
	Seymour SRD Webster County	Yes	February 18, 2022
	Southern Webster County FPD	No	
	Spindler TDD	Yes	February 19, 2022
	Webster County 911 Board	Yes	May 24, 2022
	Webster County Health Unit	No	
	Webster County Library District	Yes	June 14, 2022
Worth	Worth County 911 Board	Yes	May 16, 2022
	Worth County Ambulance District	Yes	June 17, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Worth	Worth County FPD	Yes	March 6, 2022
Wright	Mountain Grove SRD Wright County	Yes	April 18, 2022
	PWSD 1 Wright County	Yes	January 3, 2022
	Wright County 911 Board	Yes	June 21, 2022
	Wright County Health Department	Yes	January 27, 2022
	Wright County Library District	Yes	June 29, 2022
Total Filed		1,108	
Total Not Filed		416	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
EMS	Emergency Services
FPD	Fire Protection District
NHD	Nursing Home District
PACE	Property Assessed Clean Energy
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SBD	Special Business District
SLD	Street Light Maintenance District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in June 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	PWSD 3 Clay County	Yes	June 1, 2022
Jefferson	Glaize Creek Sewer District	Yes	June 14, 2022
Monroe	Monroe City Area FPD	Yes	June 7, 2022
Phelps	Forum Plaza CID	Yes	June 15, 2022
Total Filed		4	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in June 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	June 8, 2022
Jasper	510 Rangeline CID	Yes	June 8, 2022
Lewis	Lewis County NHD	Yes	June 10, 2022
Platte	Platte City Market Center CID	Yes	June 30, 2022
Sullivan	Sullivan County Memorial Hospital	Yes	June 28, 2022
Total Filed		5	

Acronyms:

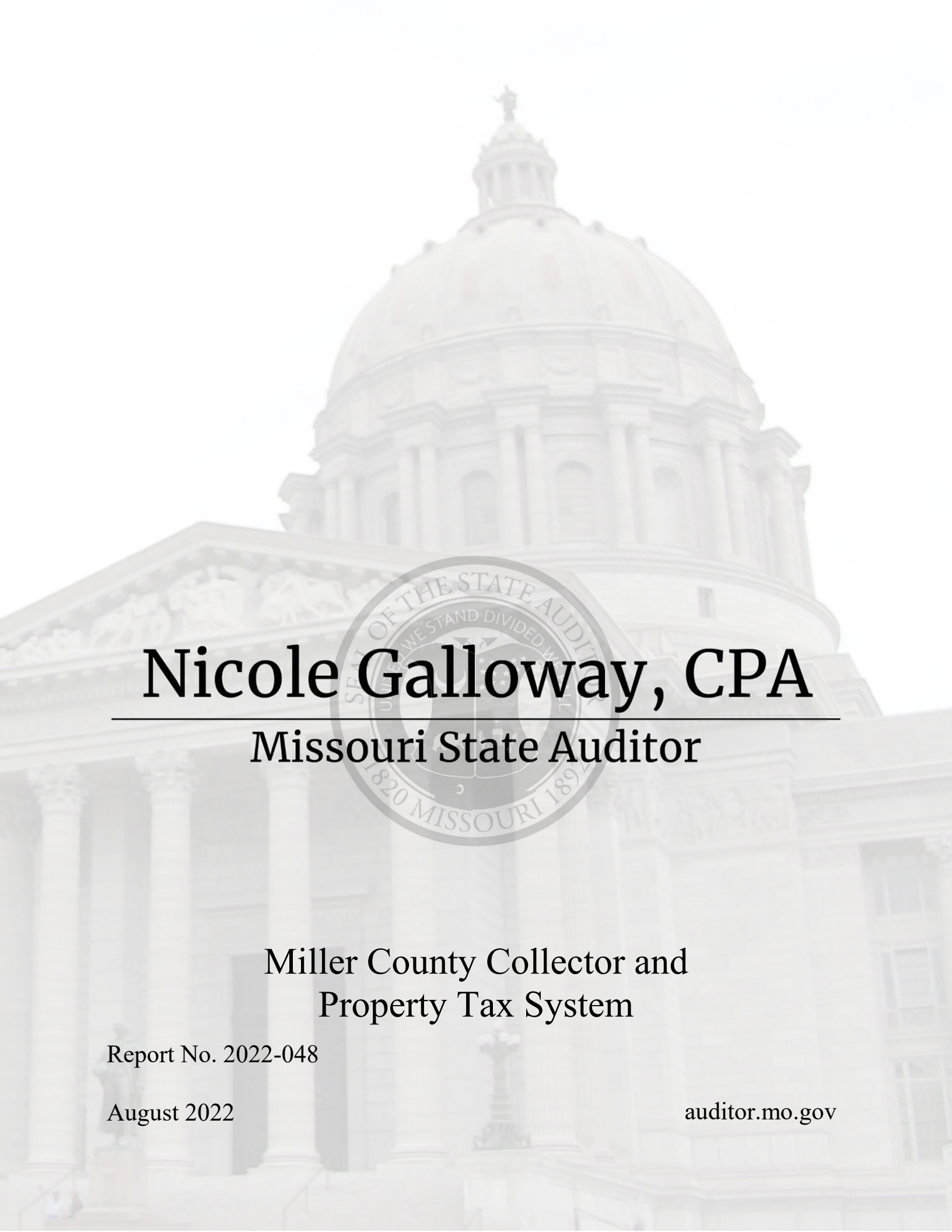
CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due May 31, 2022
Filed in June 2022

Fiscal Year Ended November 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	PWSD 2 St. Charles County	Yes	June 20, 2022
Total Filed		1	

Acronyms:
PWSD Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

Miller County Collector and Property Tax System

Report No. 2022-048

August 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Miller County Collector and Property Tax System

Property Tax System Controls and Procedures

The former County Collector did not prepare and file an annual settlement for the years ended February 28 (29), 2015, through 2021, in violation of state law. Because the former County Collector did not file annual settlements, the County Commission could not verify the County Collector's accounts. The county also has not adequately restricted property tax system access, and the County Commission and the County Clerk do not adequately review changes entered into the property tax system. In addition, aggregate abstract procedures need improvement. The County Clerk indicated he did not have access to the County Collector's tax book information. As a result, he prepared the 2020 land and personal property tax aggregate abstract based on the county's assessed valuation rather than the tax books.

County Collector's Controls and Procedures

The former County Collector did not prepare bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2018, through 2021. In addition, the former County Collector did not prepare a monthly list of liabilities for the bank accounts with liabilities. The County Collector does not account for the numerical sequence of receipt slip numbers assigned by the property tax system. In addition, controls over cash handling need improvement because employees share one cash drawer.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Miller County Collector and Property Tax System
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
County Collector
Miller County, Missouri

We have audited the County Collector and Property Tax System of Miller County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On November 28, 2021, a vacancy occurred in the office of the County Collector of Miller County. A successor was appointed and sworn into office effective January 6, 2022. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2021, to November 28, 2021, and the year ended February 28, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant property tax functions.

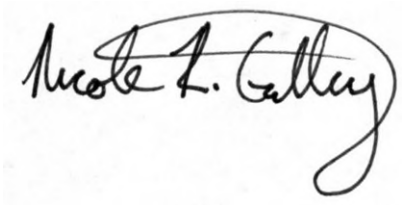
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and testing selected transactions. We reviewed receipt and disbursement transactions, addition and abatement activity, commissions, and the annual settlement; and performed sample testing of some of these areas using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Miller County.



Nicole R. Galloway, CPA
State Auditor

1. Property Tax System Controls and Procedures

Controls and procedures over the county's property tax system need improvement. The County Collector's office collected approximately $24.7 million in property taxes and other miscellaneous receipts during the year ended February 28, 2021.

1.1 Annual settlements

The former County Collector did not prepare and file an annual settlement for the years ended February 28 (29), 2015, through 2021, in violation of state law. The current County Collector could not explain why the settlements had not been prepared. Because the former County Collector did not file annual settlements, the County Commission could not verify the County Collector's accounts. The annual settlement for the year ended February 28, 2021, was completed by the current County Collector after she was appointed to the office.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, the County Collector must file annual settlements. Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all money received from taxes and other sources. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and the County Clerk to certify the amounts to the state. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.2 Property tax system changes

The county has not adequately restricted property tax system access. The County Collector's office has access rights in the property tax system to make changes such as additions and abatements, but can also make corrections or changes to information entered into the property tax system. In addition, the County Commission and the County Clerk do not adequately review changes entered into the property tax system.

The County Assessor's office updates the assessed valuations in the assessment system and communicates needed changes to property tax records on court order forms provided to the County Collector's office. County Collector's office personnel then post these changes to the property tax system. The County Collector indicated the data systems used by the County Collector's and the County Assessor's offices do not interface, so it is necessary for the County Collector's office to make changes to the tax records.

A report of abatements is printed from the assessment system and a similar report is printed from the property tax system. These reports are compared by County Collector staff each month; however, no comparison is performed of property tax additions. Also, neither the County Commission nor the County Clerk review and approve the court order forms, and no independent

reconciliation is performed to compare the actual changes made to the property tax system with those made in the assessment system. As a result, changes to the property tax system are not properly monitored and errors or irregularities could go undetected.

Because the County Collector is responsible for collecting tax money, the ability of personnel within this office to make changes to the property tax system represents a significant weakness in internal controls. Good internal controls require the County Collector and other office personnel not have access rights allowing alteration or deletion of information. Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made would help ensure the changes are appropriate.

1.3 Aggregate abstracts

Aggregate abstract procedures need improvement. The County Clerk indicated he did not have access to the County Collector's tax book information. As a result, he prepared the 2020 land and personal property tax aggregate abstract based on the county's assessed valuation rather than the tax books. We compared the 2020 aggregate abstracts with the corresponding tax books maintained by the County Collector's office and identified the following differences.

- Total real estate taxes and personal property taxes reported on the 2020 land and personal property tax aggregate abstract were understated by $736,357 and overstated by $20,873, respectively.
- Total taxes reported on the 2020 railroad and utility tax aggregate abstract were understated by $18,251.
- Total real estate taxes and personal property taxes reported on 2019 and prior years' back tax aggregate abstract were understated by $654,563 and $220,641, respectively.

Section 137.295, RSMo, requires the County Clerk to prepare the tax aggregate abstract reports and forward them to the Department of Revenue and State Tax Commission upon completion of delinquent tax books and upon assessment of current tax books. Failure to reconcile these reports to the current and delinquent tax books decreases the accuracy of the reports and what is charged to the County Collector to collect.

Similar conditions previously reported

A condition similar to section 1.1 was noted in our 4 prior audit reports and to section 1.2 in our 2 prior audit reports. In addition, Report No. 2015-035, *Follow-Up Report on Audit Findings - Miller County* (sections 3.2 and 4.1), issued in June 2015, reported the statuses, at that time, as in progress.

Recommendations

1.1 The County Collector prepare and file annual settlements in accordance with state law. In addition, the County Commission should ensure the annual settlements are filed and carefully and fully examined to ensure tax book charges and credits are accurately reported.

1.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Collector should ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.

1.3 The County Clerk establish procedures to ensure tax aggregate abstracts are prepared accurately.

Auditee's Response

The County Collector provided the following responses:

1.1 The County Collector will complete and file annual settlements. These settlements will be provided to the County Commission for review.

1.2 Currently, on a monthly basis, the County Assessor's office provides the County Collector's office with a comprehensive Monthly Court Order (Add-On and Abatement) List report. The County Collector's office prints monthly Add-On and Abatement reports to reconcile all court orders received by the County Assessor's office, and then provides a copy of the reconciliation to the County Clerk, along with supporting documentation. If there are any discrepancies, the County Collector's office notifies the County Assessor's office for corrections. Effective July 1, 2022, this procedure will begin on a weekly basis and the County Commission and County Clerk will review reports, and the process will be acknowledged on the County Commission's agenda each Friday.

The County Collector, County Clerk, and County Assessor are currently searching for an acceptable solution in the form of a software vendor to address the addition and abatement process that will satisfy the audit recommendation.

The County Commission provided the following responses:

1.1 The County Commission will work with the County Collector, County Assessor, and County Clerk to ensure the required annual settlement is prepared and reviewed.

1.2 The County Commission agrees with the procedures that have been recommended and developed, and we agree to review the reconciliations.

The County Clerk provided the following response:

1.3 Historically, the County Clerk has not had the information needed to accurately prepare the aggregate abstracts. The County Collector and the County Clerk will work together to obtain the necessary information to prepare accurate aggregate abstracts.

2. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement.

2.1 Bank reconciliations and liabilities

The former County Collector did not prepare bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2018, through 2021. In addition, the former County Collector did not prepare a monthly list of liabilities for the bank accounts with liabilities. The current County Collector could not explain why the former County Collector did not prepare bank reconciliations or lists of liabilities. The following table lists the bank account balances at February 28, 2021.

Account	Bank Balance
Main account	$ 4,133,571
Tax maintenance account	131,394
Lodging tax account	77
Tax collection account - Bank No. 1 (1)	34,827
Tax collection account - Bank No. 2 (1)	106,863
Tax collection account - Bank No. 3 (1)	29,123
Tax collection account - Bank No. 4 (1)	31,606
Total	$ 4,467,461

(1) The County Collector has agreements with local banks to accept tax payments during the months of November and December.

Preparing monthly bank reconciliations and lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Further, without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

A similar condition was noted in our 3 prior audit reports.

2.2 Receipt controls

The County Collector does not account for the numerical sequence of receipt slip numbers assigned by the property tax system. Between 2 and 4 collection drawers (including online collections) share the same sequence of receipt slip numbers; therefore, receipt slip numbers are not in numerical sequence on each drawer's daily closing report. The computer system used by the County Collector's office maintains one receipt slip sequence across the multiple collection drawers; however, no one in the County Collector's office accounts for the numerical sequence of the receipt slip numbers as part of the daily reconciliation process. This control weakness allows for possible manipulation of receipt data.

Procedures to account for the numerical sequence of receipt slip numbers assigned by the property tax system are necessary to ensure all money received is properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds.

2.3 Cash controls

Controls over cash handling need improvement because employees share one cash drawer. Property tax payments made by check or credit card are kept separate for each employee; however, cash payments are comingled in the same cash drawer. The current County Collector could not explain why the office has historically used one cash drawer. Because all employees have access to the cash drawer, there is less assurance the responsible party can be identified in the event of loss, theft, or misuse of money.

To help ensure responsibility for any losses or unreconciled differences can be determined, access to cash drawers should be limited to only one person per drawer.

Recommendations

The County Collector:

2.1 Prepare monthly bank reconciliations and monthly lists of liabilities and reconcile the lists of liabilities to the reconciled bank balances. Any differences should be promptly investigated and resolved.

2.2 Implement procedures to account for the numerical sequence of receipt slip numbers.

2.3 Limit access to the cash drawer.

Auditee's Response

2.1 Monthly bank reconciliations and lists of liabilities are in the process of being prepared. Any identified differences will be resolved.

2.2 Since the audit, the County Collector's office has discovered the County Collector software does have a report titled Transaction List, to monitor numerical sequence transaction numbers to ensure all

transactions are accounted for in the daily reconciliation, and this report is generated and reviewed on a daily basis.

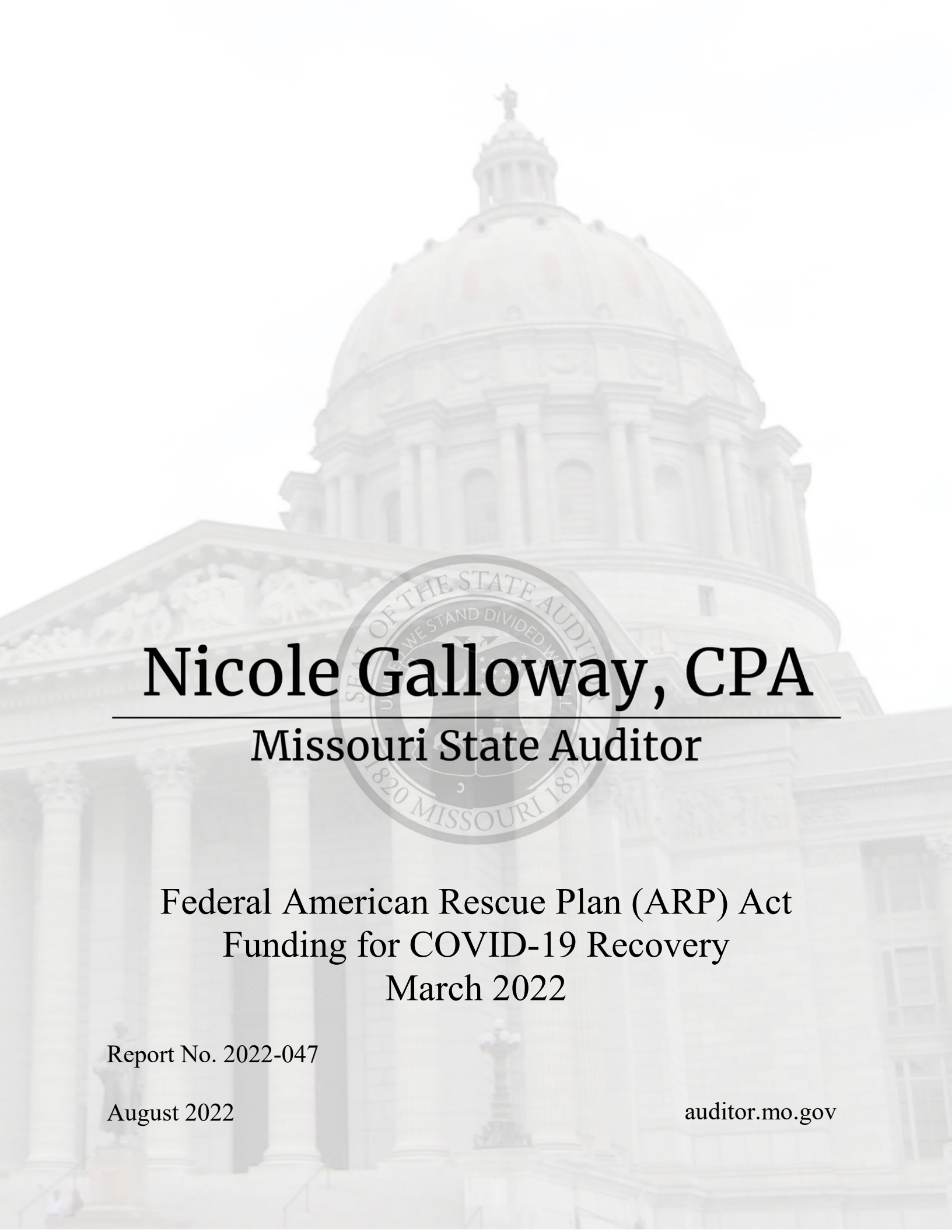
2.3 *The County Collector's office will review the cash handling control procedures and make adjustments as needed.*

Miller County Collector and Property Tax System
Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

William Harvey served as County Collector until November 28, 2021. Jody Vance was appointed the Miller County Collector and sworn into office on January 6, 2022.

The County Collector received compensation of $34,987 for the period March 1, 2021, through November 28, 2021. During the year ended February 28, 2021, the County Collector received compensation of $47,824. Compensation was in accordance with statutory provisions.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery March 2022

Report No. 2022-047

August 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
March 2022
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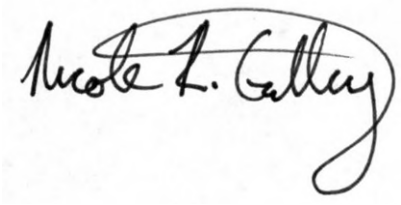
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of March 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In March, the state spent $192.1 million from federal ARP Act assistance (Appendix A). Through the end of March, the state has received $2.2 billion and spent $699.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of March 31, 2022, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In March, the state spent $192.1 million from federal ARP Act assistance (Appendix A). Through the end of March, the state has received $2.2 billion and spent $699.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
March 1, 2022, through March 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 2,856,482	632	2,127,829	0	0	0	729,285
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	111,331,090	1,231,316,975
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	0	178,026	0	110,551,287	0	110,373,261
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	0	105,217	0	779,803	0	674,586
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	0	39,570,130	39,015,877	0	0	0	554,253
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	81,022,542	61,274,151	10,134,671	0	0	0	132,162,022
Secretary of State Federal Stimulus 2021 Fund	0	47,494	47,494	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	0	2,660,272	1,416,145	0	0	0	1,244,127
Department of Health and Senior Services Federal Stimulus 2021 Fund	405,286	15,958,961	6,456,545	0	0	6,834	9,900,868
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(40,844)	78,982	38,138	0	0	0	0
FMAP Enhancement Expansion Fund [2]	0	132,553,490	132,553,490	0	0	0	0
Total all Funds	$ 1,437,530,456	252,144,112	192,073,432	0	111,331,090	111,337,924	1,497,594,302

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through March 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	224,432,110	0	0	0	729,285
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	111,331,090	1,231,316,975
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	178,026	0	110,551,287	0	110,373,261
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	105,217	0	779,803	0	674,586
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	39,570,130	39,015,877	0	0	0	554,253
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	172,109,368	39,947,346	0	0	0	132,162,022
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,380,703	1,380,703	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	2,660,272	1,416,145	0	0	0	1,244,127
Department of Health and Senior Services Federal Stimulus 2021 Fund	24,238,853	14,298,361	0	0	39,624	9,900,868
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	146,839	146,839	0	0	0	0
FMAP Enhancement Expansion Fund [3]	132,553,490	132,553,490	0	0	0	0
Total all Funds	$ 2,197,300,825	699,666,899	0	111,331,090	111,370,714	1,497,594,302

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt $107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

[3] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	224,432,110	217,731,890
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	224,432,110	217,731,890
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	39,015,877	1,723,108,782
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
Total DESE Federal Emergency Relief 2021 Fund	1,830,766,527	39,015,877	1,791,750,650
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Total DESE Federal Stimulus 2021 Fund	444,140,749	0	444,140,749
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	39,947,346	18,287,191
Total HCBS FMAP Enhancement Fund	66,289,024	39,947,346	26,341,678

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,380,703	1,959,633
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,380,703	1,959,633
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	0	10,384,342
Total DNR Federal Stimulus 2021 Fund	10,384,342	0	10,384,342
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	124,442,402	17,557,598
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	2,660,272	90,798,805
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873
Total DSS Federal Stimulus 2021 Fund	107,989,950	2,660,272	105,329,678

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	64,954	99,080
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	14,817,878	169,771,889
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	0	26,234,737
Total DHSS Federal Stimulus 2021 Fund	210,988,538	14,882,832	196,105,706
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	0	129,230
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	157,048	0	157,048
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	65,000,000	178,026	64,821,974
DMH - Critical Healthcare Staffing	35,000,000	0	35,000,000
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	0	343,096
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	110,551,287	178,026	110,373,261
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	12,000,000	0	12,000,000

Appendix C

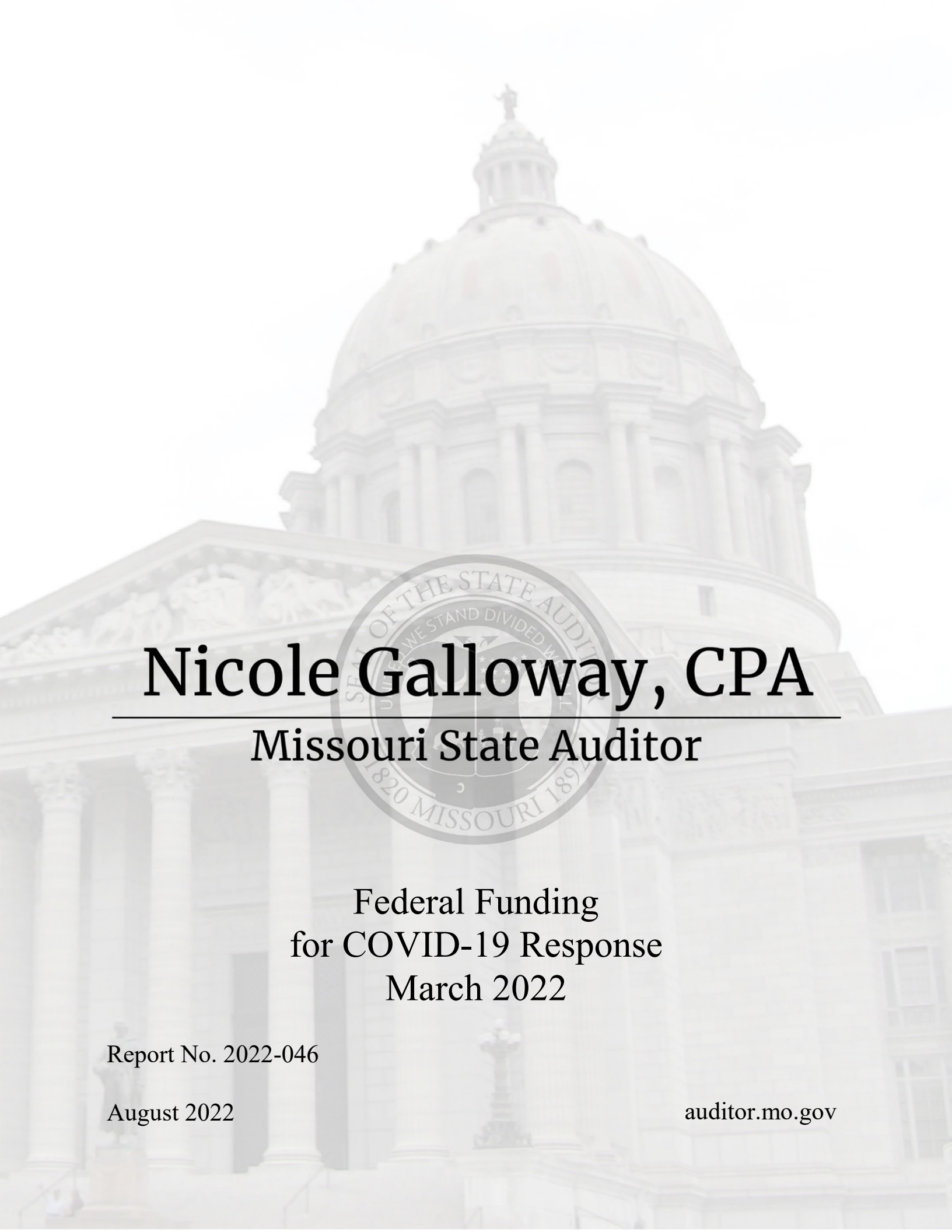
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through March 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	105,217	538,092
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	105,217	674,586
Total All Funds	$ 3,707,146,353	554,968,234	3,152,178,119

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response March 2022

Report No. 2022-046

August 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
March 2022
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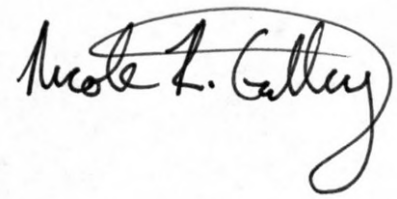
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of March 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In March, the state spent $174.1 million from federal COVID-19 assistance (Appendix A). Through the end of March, the state has received $5.72 billion and spent $5.49 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.60 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of March 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of March 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, CFDA number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of March 31, 2022, approximately $4.15 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of March 31, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of March 31, 2022, approximately $10.9 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In March, the state spent $174.1 million from federal COVID-19 assistance (Appendix A). Through the end of March, the state has received a total of $5.72 billion and spent $5.49 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.60 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
March 1, 2022, through March 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 10,821,343	4,557	324,807	0	0	6,509	10,494,584
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	75,538,007	75,538,007	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	2,328,543	18,628,433	18,343,582	0	0	1,389	2,612,005
Department of Elementary and Secondary Education Federal Emergency Relief Fund	650,180	48,173,833	48,176,922	0	0	4,574	642,517
Department of Elementary and Secondary Education Federal Fund [2]	(221,970)	9,367	(16,528)	0	0	0	(196,075)
Department of Higher Education and Workforce Development Federal Stimulus Fund	22,915	46,839	45,362	0	0	0	24,392
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	7,538	349,938	180,402	0	0	0	177,074
Missouri Department of Transportation Federal Stimulus Fund	16,995	1,086,038	1,103,030	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	6,950,425	590,160	4,863,057	0	0	2,485,651	191,877
Department of Mental Health Federal Stimulus Fund	3,582,142	591,485	612,902	0	0	7,323	3,553,402
Department of Mental Health Federal Fund [3]	0	1,884,279	1,884,279	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	6,398,439	27,450,391	19,678,149	0	0	111,526	14,059,155
Department of Social Services Federal Stimulus Fund	800,376	1,847,412	2,603,209	0	0	0	44,579
Department of Labor & Industrial Relations Federal Stimulus Fund	705,362	515,070	718,090	0	0	121,602	380,740
Total all Funds	$ 36,317,487	176,715,809	174,055,270	0	0	2,738,574	36,239,452

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through March 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,700,027	1,176,971	0	0	28,472	10,494,584
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,599,920,205	1,599,920,205	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	137,243,799	134,630,405	0	0	1,389	2,612,005
Department of Elementary and Secondary Education Federal Emergency Relief Fund	700,811,349	700,164,258	0	0	4,574	642,517
Department of Elementary and Secondary Education Federal Fund [3]	17,208,590	17,404,665	0	0	0	(196,075)
Department of Higher Education and Workforce Development Federal Stimulus Fund	581,906	557,514	0	0	0	24,392
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	26,397,531	26,220,457	0	0	0	177,074
Missouri Department of Transportation Federal Stimulus Fund	36,350,391	36,350,388	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [4]	2,025,497,913	1,547,255,781	0	265,092,012	743,142,267	191,877
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	38,431,956	17,197,847	0	725,786	18,406,493	3,553,402
Department of Mental Health Federal Fund [5]	9,965,916	9,965,916	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	407,070,207	391,459,835	0	0	1,551,217	14,059,155
Department of Social Services Federal Stimulus Fund	111,633,470	110,489,141	0	0	1,099,750	44,579
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	48,596,244	44,409,762	0	0	3,805,742	380,740
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,722,883,463	5,492,246,672	3,605,793	589,599,832	780,391,378	36,239,452

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	45,367	636,882	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1,121,933	9,636,840	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	1,167,300	10,273,722	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs	17,073,503	0	17,073,503	75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program - personal service	25,644	2,300	23,344			
Missouri Healthy Schools, Successful Students Program - expense and equipment	375,700	59,596	316,104	266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,450,012	10,475,010			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	2,644,009	21,729,765			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	1,620,000	3,380,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	1,930,922	7,569,078			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	2,402,578	27,597,422			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	2,221,022	17,778,978			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	43,253,630	42,298,423	955,207			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,950,000	615,332	3,334,668			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	309,123	9,690,877			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	7,070,629	10,229,371			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	1,000,000	0	1,000,000			
Total DESE Federal Stimulus Fund	239,836,273	62,623,946	177,212,327	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	12,737,316	92,262,684			

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	7,707,730	12,292,270	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service	410,000	10,673	399,327			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	671,739,596	252,354,503	419,385,093	522,703,375	199,022,695	323,680,680
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	205,609	7,079,038	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	64,831,096	31,337,216	33,493,880	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	869,265,339	304,353,047	564,912,292	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	302,546	910,213	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	302,546	910,213	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	2,730,171	9,269,829			
Certified Work Ready Community Program	750,000	21,360	728,640			
Job training and related activities	85,500	3,000	82,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	2,754,531	25,080,969	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	10,512,176	51,958,584	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	768,783	19,601,261			
Total MoDOT Federal Stimulus Fund	82,840,804	11,280,959	71,559,845	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	72,776,999	51,327,727	21,449,272			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	904,095	3,979	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,657	1,289,656	1	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	244,270	115,730			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	160,851	39,849			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,759	23,547,899	16,860			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
Total State Emergency Management Federal Stimulus Fund	258,893,449	158,348,277	100,545,172	2,764,623,853	1,251,198,366	1,513,425,487

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,271,608	1,928,392	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	193,547	449,618	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	4,341,362	5,658,638	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	6,107,961	8,940,204	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	42,880	182,101	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	276,752	719,563	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	10,508,034	21,868,897	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	219,253	892,858			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	478,387	228,613	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	53,108	246,892	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	700,215	6,665,795	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	57,451,174	213,021,093	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	74,855	1,064,533	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	17,866,159	35,742,472	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	20,300	55,069			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	25,640	174,360			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	112,790	1,399,379			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	114,512,010	452,884,021	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	6,520,433	21,811,120	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,438,145	4,587,855	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,319,608	1,699,768	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	9,778,817	18,068,236	27,847,053	5,649,424	22,197,629
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,512	23,880	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	1,087,654	11,672,346	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	1,739,781	8,481,096	1,703,480	0	1,703,480

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Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	264,233	4,524			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	742,524	743,069			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	837,993	23,725			
Total DSS Federal Stimulus Fund	112,437,121	42,660,521	69,776,600	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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Fiscal Year 2021 and Fiscal Year 2022 through March 31, 2022

	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	1,775,485	22,412,453	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	3,631,566	3,969,280	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	9,579	9,579	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,798,363	6,586,055	42,212,308	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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	Year Ended June 30, 2022 (through March 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,601,839,735	710,910,120	1,890,929,615	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

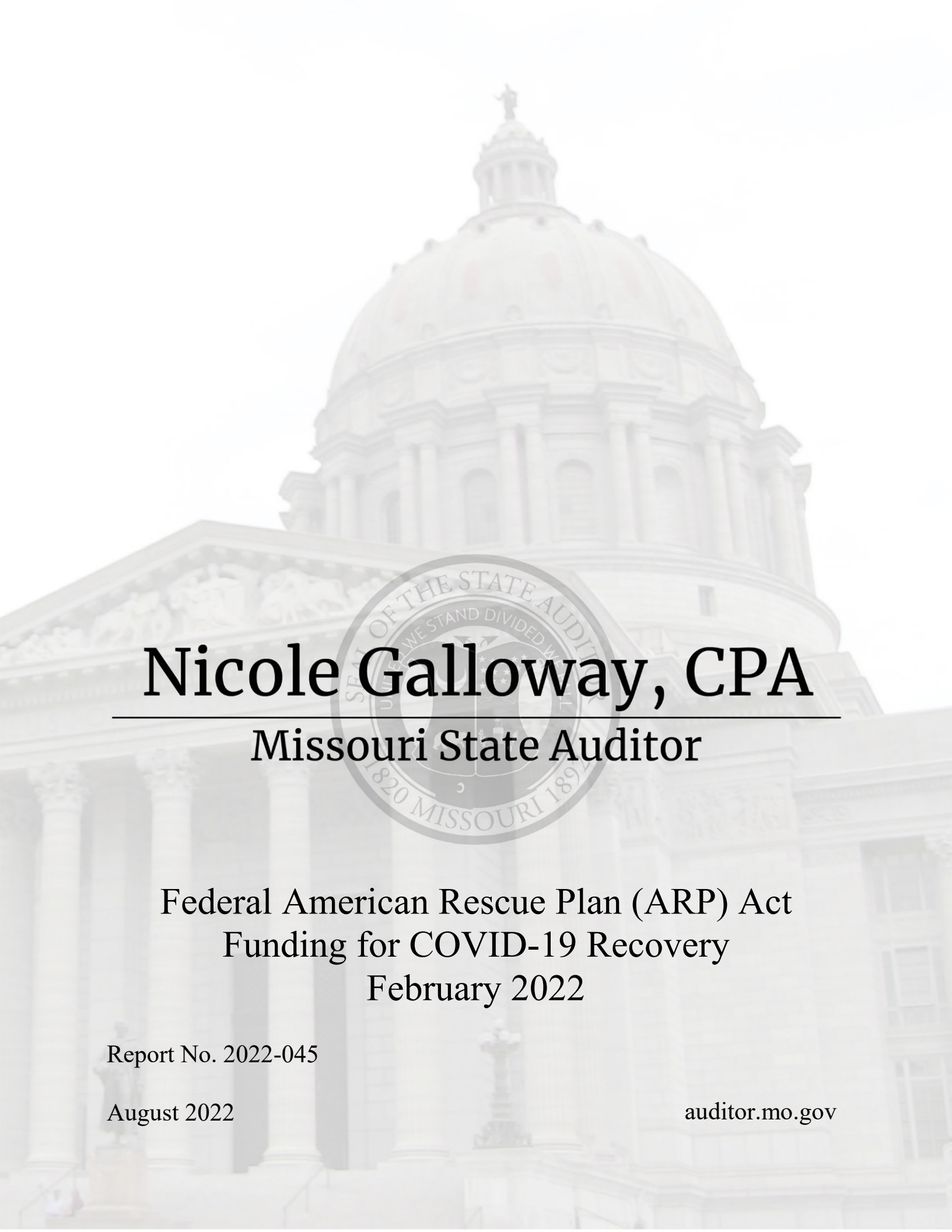
Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery February 2022

Report No. 2022-045

August 2022

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Federal ARP Act Funding for COVID-19 Recovery
February 2022
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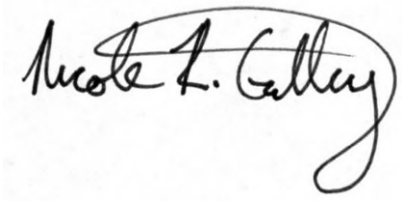
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of February 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In February, the state spent $131.3 million from federal ARP Act assistance (Appendix A). Through the end of February, the state has received $1.95 billion and spent $507.6 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of February 28, 2022, approximately $10.92 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,* January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In February, the state spent $131.3 million from federal ARP Act assistance (Appendix A). Through the end of February, the state has received $1.95 billion and spent $507.6 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
February 1, 2022, through February 28, 2022

Unaudited

	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 3,036,522	0	180,040	0	0	0	2,856,482
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	83,413,865	0	2,391,323	0	0	0	81,022,542
Secretary of State Federal Stimulus 2021 Fund	197,160	168,495	365,655	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	0	124,442,402	124,442,402	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	568,533	3,743,227	3,899,372	0	0	7,102	405,286
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(4,358)	4,358	40,844	0	0	0	(40,844)
Total all Funds	$ 1,440,498,712	128,358,482	131,319,636	0	0	7,102	1,437,530,456

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through February 28, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,160,763	222,304,281	0	0	0	2,856,482
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	29,812,675	0	0	0	81,022,542
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,333,209	1,333,209	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	8,279,892	7,841,816	0	0	32,790	405,286
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	67,857	108,701	0	0	0	(40,844)
Total all Funds	$ 1,945,156,713	507,593,467	0	0	32,790	1,437,530,456

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt $107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	222,304,281	219,859,719
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	222,304,281	219,859,719
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	0	1,762,124,659
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
Total DESE Federal Emergency Relief 2021 Fund	1,830,766,527	0	1,830,766,527
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Total DESE Federal Stimulus 2021 Fund	444,140,749	0	444,140,749
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	29,812,675	28,421,862
Total HCBS FMAP Enhancement Fund	66,289,024	29,812,675	36,476,349

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,355,370	1,984,966
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,355,370	1,984,966
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	0	10,384,342
Total DNR Federal Stimulus 2021 Fund	10,384,342	0	10,384,342
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	124,442,402	17,557,598
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	0	93,459,077
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873
Total DSS Federal Stimulus 2021 Fund	107,989,950	0	107,989,950

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	53,664	110,370
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	7,899,300	176,690,467
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	0	26,234,737
Total DHSS Federal Stimulus 2021 Fund	210,988,538	7,952,964	203,035,574
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	0	129,230
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	157,048	0	157,048
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	100,000,000	0	100,000,000
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	0	343,096
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	110,551,287	0	110,551,287
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	12,000,000	0	12,000,000

Appendix C

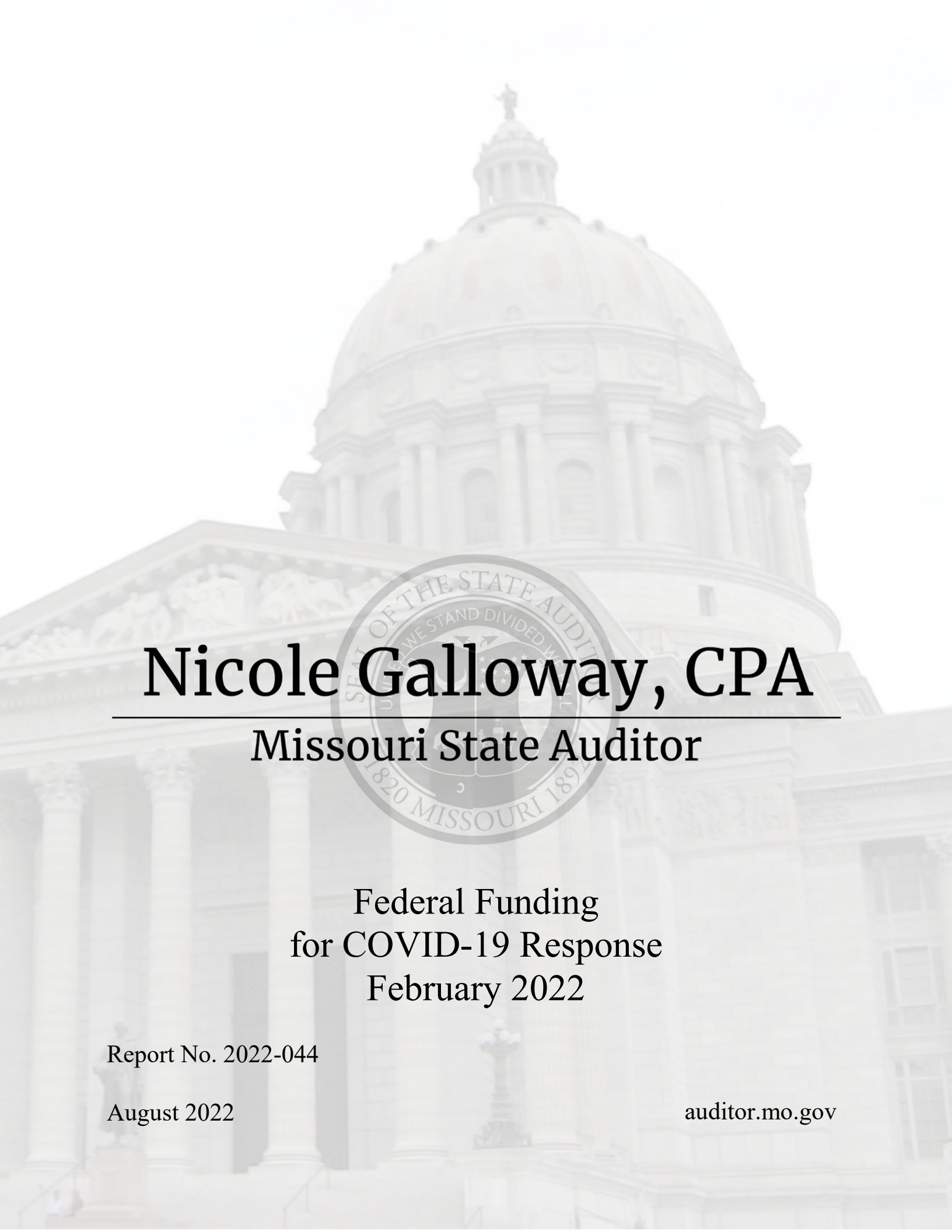
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through February 28, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	0	643,309
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	0	779,803
Total All Funds	$ 3,707,146,353	493,791,141	3,213,355,212

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response February 2022

Report No. 2022-044

August 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
February 2022
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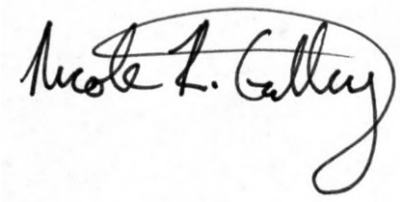
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of February 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In February, the state spent $119.2 million from federal COVID-19 assistance (Appendix A). Through the end of February, the state has received $5.55 billion and spent $5.32 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.52 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of February 28, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of February 28, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, CFDA number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.
[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of February 28, 2022, approximately $4.14 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of February 28, 2022, approximately $2.9 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of February 28, 2022, approximately $10.92 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In February, the state spent $119.2 million from federal COVID-19 assistance (Appendix A). Through the end of February, the state has received $5.55 billion and spent $5.32 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.52 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
February 1, 2022, through February 28, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 11,017,642	4,891	199,262	0	0	1,928	10,821,343
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	54,998,385	54,998,385	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	828,874	14,766,998	13,267,329	0	0	0	2,328,543
Department of Elementary and Secondary Education Federal Emergency Relief Fund	1,319,240	20,477,887	21,146,947	0	0	0	650,180
Department of Elementary and Secondary Education Federal Fund [2]	(12,378)	0	209,592	0	0	0	(221,970)
Department of Higher Education and Workforce Development Federal Stimulus Fund	21,587	17,693	16,365	0	0	0	22,915
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	1,255,238	1,247,700	0	0	0	7,538
Missouri Department of Transportation Federal Stimulus Fund	3	588,492	571,500	0	0	0	16,995
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	30,926,256	3,201,157	14,326,666	0	0	12,850,322	6,950,425
Department of Mental Health Federal Stimulus Fund	3,506,350	457,824	373,561	0	0	8,471	3,582,142
Department of Mental Health Federal Fund [3]	0	1,138,773	1,138,773	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	6,537,243	9,506,499	9,528,725	0	0	116,578	6,398,439
Department of Social Services Federal Stimulus Fund	16,138	2,409,478	1,625,240	0	0	0	800,376
Department of Labor & Industrial Relations Federal Stimulus Fund	720,319	983,805	514,389	0	0	484,373	705,362
Total all Funds	$ 59,136,473	109,807,120	119,164,434	0	0	13,461,672	36,317,487

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[2] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[3] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through February 28, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,695,470	852,164	0	0	21,963	10,821,343
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,524,382,198	1,524,382,198	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	118,615,366	116,286,823	0	0	0	2,328,543
Department of Elementary and Secondary Education Federal Emergency Relief Fund	652,637,516	651,987,336	0	0	0	650,180
Department of Elementary and Secondary Education Federal Fund [3]	17,199,223	17,421,193	0	0	0	(221,970)
Department of Higher Education and Workforce Development Federal Stimulus Fund	535,067	512,152	0	0	0	22,915
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	26,047,593	26,040,055	0	0	0	7,538
Missouri Department of Transportation Federal Stimulus Fund	35,264,353	35,247,358	0	0	0	16,995
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [4]	2,024,907,753	1,542,392,724	0	265,092,012	740,656,616	6,950,425
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	37,840,471	16,584,945	0	725,786	18,399,170	3,582,142
Department of Mental Health Federal Fund [5]	8,081,637	8,081,637	0	0	0	0
Department of Health and Senior Services Federal Stimulus Fund	379,619,816	371,781,686	0	0	1,439,691	6,398,439
Department of Social Services Federal Stimulus Fund	109,786,058	107,885,932	0	0	1,099,750	800,376
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	48,081,174	43,691,672	0	0	3,684,140	705,362
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [6]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,546,167,654	5,318,191,402	3,605,793	589,599,832	777,652,804	36,317,487

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 2 sections 5, 30, 105, and 130, do not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations authorized in February 2022, which are included in Appendix C.

[4] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[5] Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the fiscal year ending June 30, 2022, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority, House Bill 10 sections 105, 110, 210, and 230, do not distinguish between COVID-19 and non-COVID-19 activity.

[6] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	32,706	649,543	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	809,789	9,948,984	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	842,495	10,598,527	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs	17,073,503	0	17,073,503	75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program - personal service	25,644	0	25,644			
Missouri Healthy Schools, Successful Students Program - expense and equipment	375,700	0	375,700	266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,450,012	10,475,010			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	2,643,993	21,729,781			

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	1,244,000	3,756,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	1,930,922	7,569,078			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	615,583	29,384,417			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	747,168	19,252,832			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	27,152,922	6,792,924			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	608,880	8,648,904			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	131,657	9,868,343			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	7,070,629	10,229,371			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	239,836,273	43,595,766	196,240,507	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	11,620,309	93,379,691			

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	6,808,410	13,191,590	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service	410,000	0	410,000			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	671,739,596	210,543,799	461,195,797	522,703,375	199,022,695	323,680,680
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	132,137	7,152,510	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	64,831,096	27,446,643	37,384,453	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	869,265,339	256,551,298	612,714,041	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	257,185	955,574	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	257,185	955,574	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	2,404,593	9,595,407			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	2,404,593	25,430,907	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	9,511,203	52,959,557	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	709,725	19,660,319			
Total MoDOT Federal Stimulus Fund	82,840,804	10,220,928	72,619,876	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	73,063,006	46,837,979	26,225,027			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	904,095	3,979	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,003,650	1,003,650	0	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	243,781	116,219			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	160,851	39,849			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,759	23,548,106	16,653			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
Total State Emergency Management Federal Stimulus Fund	258,893,449	153,572,241	105,321,208	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,213,011	1,986,989	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	176,139	467,026	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	3,833,390	6,166,610	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	5,523,984	9,524,181	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	41,500	183,481	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	253,588	742,727	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	9,198,725	23,178,206	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	182,752	929,359			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	419,112	287,888	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	48,357	251,643	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	599,034	6,766,976	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	40,748,856	229,723,411	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	65,726	1,073,662	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	16,484,661	37,123,970	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	10,000	65,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	18,970	181,030			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	95,084	1,417,085			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	94,848,828	472,547,203	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	6,106,131	22,225,422	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,424,393	4,601,607	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,295,182	1,724,194	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	8,866,447	18,980,606	27,847,053	5,649,424	22,197,629
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,512	23,880	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	852,538	11,907,462	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	1,737,939	8,482,938	1,703,480	0	1,703,480

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	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	264,233	4,524			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	742,524	743,069			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	591,633	270,085			
Total DSS Federal Stimulus Fund	112,437,121	40,812,353	71,624,768	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	1,580,419	22,607,519	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	3,113,912	4,486,934	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	9,579	9,579	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,798,363	5,873,335	42,925,028	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through February 28, 2022

	Year Ended June 30, 2022 (through February 28, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,601,839,735	614,715,973	1,987,123,762	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

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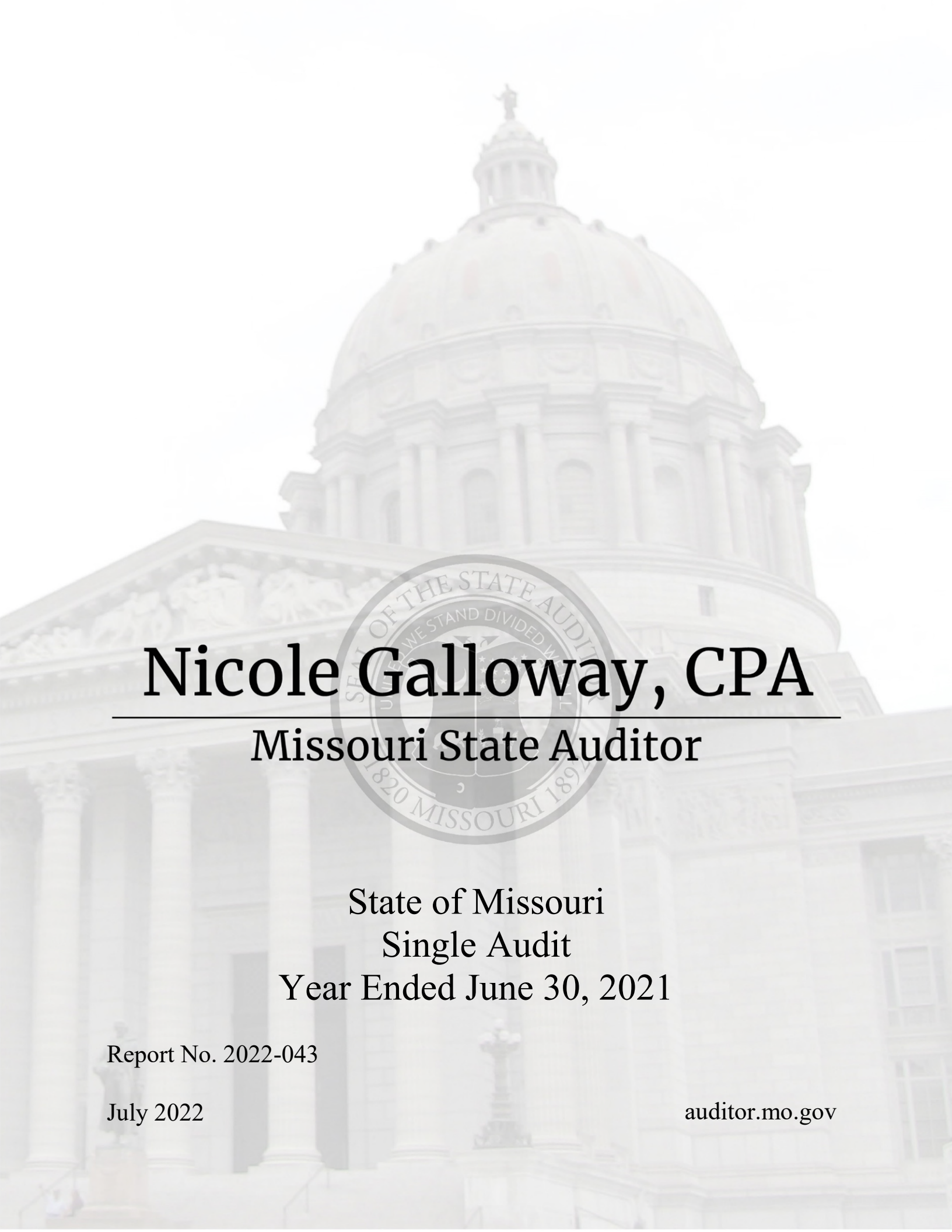
Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

State of Missouri
Single Audit
Year Ended June 30, 2021

Report No. 2022-043

July 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the Fiscal Year 2021 State of Missouri Single Audit

Background	A single audit requires an audit of the state's financial statements and expenditures of federal awards. The state spent approximately $20.6 billion in federal awards during the fiscal year ended June 30, 2021. Our Single Audit involved audit work on 20 major federal programs administered by 10 state agencies, with expenditures totaling approximately $13.8 billion.
DED Subrecipient Determination and Monitoring	Improvements are needed in the Department of Economic Development's (DED) internal controls related to subrecipient determinations. During state fiscal year 2021, the DED did not comply with the Uniform Guidance requirements regarding subrecipient monitoring for the Emergency Rental Assistance (ERA) Program.
DED SEFA	The expenditures reported on the DED's schedule of expenditures of federal awards (SEFA) submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the misstatement had not been identified during the audit, DED program expenditures would have been understated by $337,542,257 in the statewide SEFA.
DED Performance and FFATA Reporting	The DED did not establish an internal control system over required federal reporting of the ERA Program and did not identify a significant inaccuracy in a performance report. In addition, the required Federal Funding Accountability and Transparency Act (FFATA) reporting was not submitted for state fiscal year 2021.
Medicaid National Correct Coding Initiative	As noted in our previous audit, the Department of Social Services (DSS) - MO HealthNet Division has not fully implemented the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System as required.
Medicaid and CHIP Participant Eligibility	As similarly noted in our 2 previous audits, the DSS does not have sufficient controls to ensure compliance with the eligibility requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct system overrides for some MAGI-based participants, preventing their cases from being closed when necessary.
Foster Care Maintenance Payment Rates	The DSS has not documented policies and procedures, including a periodic schedule, for reviews of Foster Care program maintenance payment rates. In addition, the DSS could not provide documentation supporting any review of the rates in effect for the year ended June 30, 2021.
Child Care Corrective Payments	DSS controls over the Child Care Development Fund (Child Care) program's corrective (manual) subsidy payments to child care providers are not sufficient to prevent improper payments. The DSS made unsupported corrective payments and/or overpaid providers on behalf of 3 children.

DSS FFATA Reporting	The DSS - Division of Finance and Administrative Services (DFAS) needs to strengthen internal controls related to FFATA reporting for the TANF, LIHEAP, and CVA programs. During state fiscal year 2021, the DFAS did not fully comply with FFATA reporting requirements for more than half of the subawards reviewed.
ELC Program Subrecipient Reimbursements	The Department of Health and Senior Services (DHSS) did not have sufficient controls and procedures to ensure Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program reimbursements to subrecipients were allowable, reasonable, and supported with sufficient documentation. As a result, unsupported reimbursements totaling $105,507 were made to some subrecipients.
ELC Program Subrecipient Monitoring	The DHSS - Division of Community and Public Health did not perform subrecipient monitoring procedures in accordance with the department monitoring policy.
DHSS FFATA Reporting	During state fiscal year 2021, the DHSS did not complete FFATA reporting within required timeframes for some ELC program subawards.
Medicaid SPPC Participant Choice Agreements	The DHSS - Division of Senior and Disability Services does not have effective controls in place to ensure Participant Choice Agreements were obtained and/or retained for participants of the State Plan Personal Care (SPPC) program. A Participant Choice Agreement was not in the web tool or retained elsewhere for 5 participants (8 percent) reviewed.
Medicaid Facility Survey Timeliness	The DHSS - Section for Long-Term Care Registration did not perform facility survey procedures within required timeframes.
Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates	As noted in our prior 6 audit reports, the Department of Mental Health - Division of Developmental Disabilities (DD) continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program.
GEER Fund Annual Performance Reporting	The Department of Elementary and Secondary Education (DESE) did not report subaward information in its annual performance report of the Governor's Emergency Education Relief (GEER) Fund for the period March 13 through September 30, 2020.
DESE FFATA Reporting	During state fiscal year 2021, the DESE did not comply with FFATA reporting requirements for any of the subawards reviewed for the GEER Fund and the Elementary and Secondary School Emergency Relief Fund grants.
Special Education Cluster Subrecipient Monitoring	The DESE needs to strengthen internal controls to ensure compliance with subrecipient monitoring requirements. During the year ended June 30, 2021, the DESE did not perform subrecipient monitoring reviews in accordance with its monitoring guide for the Special Education Cluster.

DESE SEFA	The DESE's controls and procedures related to the preparation of the SEFA were not sufficient; and as a result, expenditures reported on the DESE SEFA submitted to the DOA for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the errors and omissions had not been identified during the audit, expenditures would have been understated by approximately $77.1 million in the statewide SEFA for various DESE programs.
Department of Labor and Industrial Relations UInteract System Controls	The Department of Labor and Industrial Relations needs to improve certain UInteract system controls. System controls were not sufficient to prevent or detect improper payments authorized by an employee totaling approximately $123,000 during fiscal years 2020 and 2021.
SEMA Suspension and Debarment Procedures	During the year ended June 30, 2021, the Department of Public Safety - State Emergency Management Agency (SEMA) did not have adequate procedures to ensure the timely verification that subrecipients of the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DGPA) program were not suspended or debarred.
SEMA FFATA Reporting	The SEMA needs to strengthen internal controls related to FFATA reporting for the DGPA program. During state fiscal year 2021, the SEMA did not comply with FFATA reporting requirements for any of the subawards reviewed.
MoDOT FFATA Reporting	The Missouri Department of Transportation (MoDOT) needs to strengthen internal controls related to FFATA reporting for the Airport Improvement Program.

Because of the nature of this audit, no rating is provided.

State of Missouri
Single Audit
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Common Abbreviations

ACFR	Annual Comprehensive Financial Report
AL	Assistance Listing
CAP	Corrective Action Plan
CFR	Code of Federal Regulations
CSR	Code of State Regulations
COVID-19	Coronavirus Disease 2019
FFATA	Federal Funding Accountability and Transparency Act
FPUC	Federal Pandemic Unemployment Compensation
LWA	Lost Wages Assistance
OMB	Office of Management and Budget
PEUC	Pandemic Emergency Unemployment Compensation
PUA	Pandemic Unemployment Assistance
RSMo	Missouri Revised Statutes
SAM II	Statewide Advantage for Missouri
SEFA	Schedule of Expenditures of Federal Awards
USC	United States Code

State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2021

Introduction

The United States Congress passed the Single Audit Act Amendments of 1996 to establish uniform requirements for audits of federal awards. The Office of Management and Budget (OMB) issued Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to set forth uniform cost principles and audit requirements for federal awards to nonfederal entities and administrative requirements for all federal grants and cooperative agreements.

A single audit under the Uniform Guidance requires an audit of the State of Missouri's financial statements and expenditures of federal awards. The audit is required to determine whether:

- The state's basic financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles.
- The state's schedule of expenditures of federal awards is stated fairly in all material respects in relation to the financial statements as a whole.
- The state has adequate internal controls to ensure compliance with federal award requirements.
- The state has complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs.
- The state's summary schedule of prior audit findings materially represents the status of the prior audit findings.

The Single Audit report includes the federal awards expended by all state agencies and offices that are part of the primary government. The report does not include the public universities and other component units, which are legally separate from the state and audited by other auditors. The state expended approximately $20.6 billion in federal awards during the state fiscal year ended June 30, 2021.

Summary of Single Audit Results

The following is the summary of our Single Audit results for the state fiscal year ended June 30, 2021.

Financial Statements

We issued our audit report (Report No. 2022-002[1]) of the state's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2021, in January 2022. In addition, we issued our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022[2]) in March 2022. In that report, we reported four findings related to internal control deficiencies. The state agencies' responses to the audit findings are included in that report. The agencies prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and are in the Corrective Action Plans section of this report. The state agencies prepared and submitted to the OA the status of the prior financial statement audit findings. These are presented in the Summary Schedule of Prior Audit Findings section of this report.

Federal Awards

We issued our report on the accompanying Schedule of Expenditures of Federal Awards (SEFA). The state's SEFA, which does not include federal award expenditures of the public universities and other component units, reported the state expended approximately $20.6 billion in federal funds in state fiscal year 2021. Our report expressed the opinion that the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We audited 20 major federal programs with expenditures totaling approximately $13.8 billion, administered by 10 state agencies.

We issued a qualified opinion on 5 major federal programs and an unmodified opinion on 15 major federal programs. A qualified opinion is issued when the audit of a major federal program detects material noncompliance with direct and material compliance requirements. A qualified opinion was issued on the following major programs administered by the Department of Economic Development, the Department of Social Services, the Department of Health and Senior Services, and the Department of Elementary and Secondary Education:

- Emergency Rental Assistance Program, modified for Subrecipient Monitoring and Reporting
- Children's Health Insurance Program, modified for Special Tests and Provisions

[1]The ACFR is available online at: <https://oa.mo.gov/accounting/reports/annual-reports/annual-comprehensive-financial-reports>.

[2]See report at <https://auditor.mo.gov/AuditReport/ViewReport?report=2022022>.

- Medicaid Cluster, modified for Special Tests and Provisions
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
- Education Stabilization Fund program, modified for Reporting

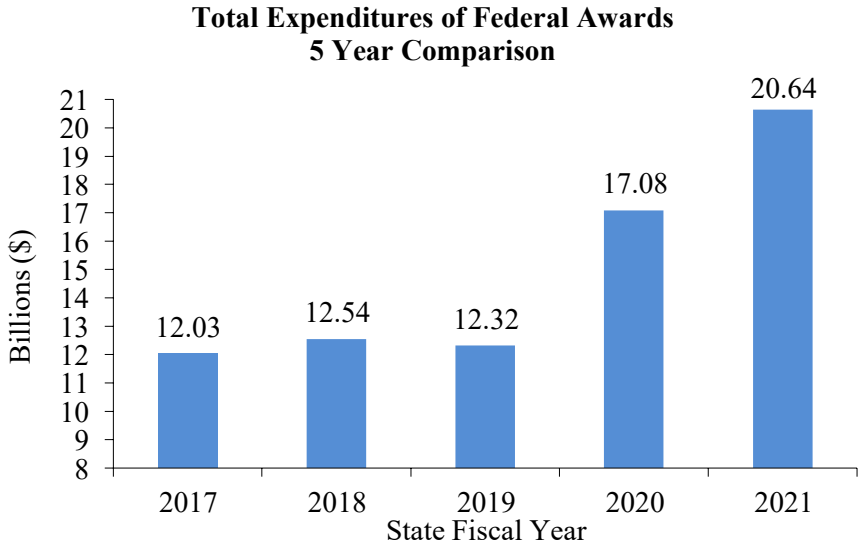
In total, we reported 22 audit findings related to 15 major federal programs at 8 state agencies. We identified over $192,000 in known questioned costs related to federal awards. Of the 22 audit findings, 3 were repeated from prior Single Audits. These findings have been reported for 2 to 7 years.

Of the 22 federal award audit findings, 16 related to internal control deficiencies. We consider 5 findings of internal control deficiencies to be material weaknesses and 11 to be significant deficiencies.

The state agencies' responses to the audit findings are included in this report. The state agencies prepared a CAP for each audit finding and submitted them to the OA. These are presented in the Corrective Action Plans section of this report.

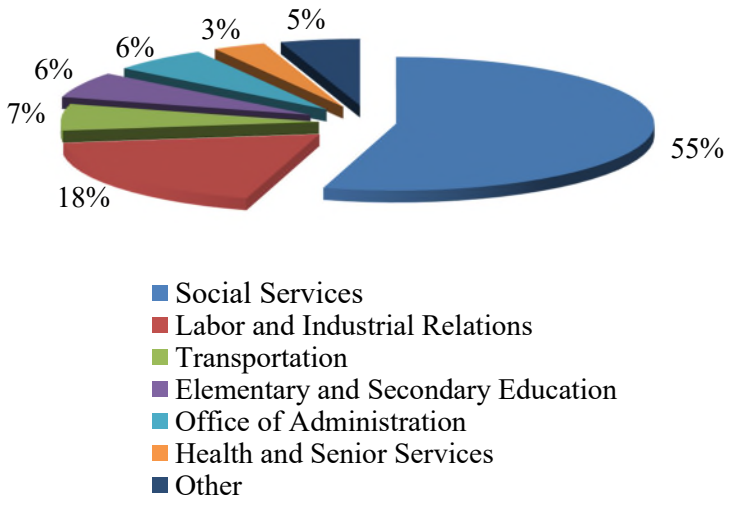
In addition, the state agencies prepared and submitted to the OA the status of the prior audit findings. These are presented in the Summary Schedule of Prior Audit Findings section of this report.

Expenditures of federal awards increased significantly in state fiscal years 2020 and 2021. The increases were primarily due to the additional federal funding made available to state agencies to help pay for the state's emergency response to the Coronavirus Disease 2019 (COVID-19).



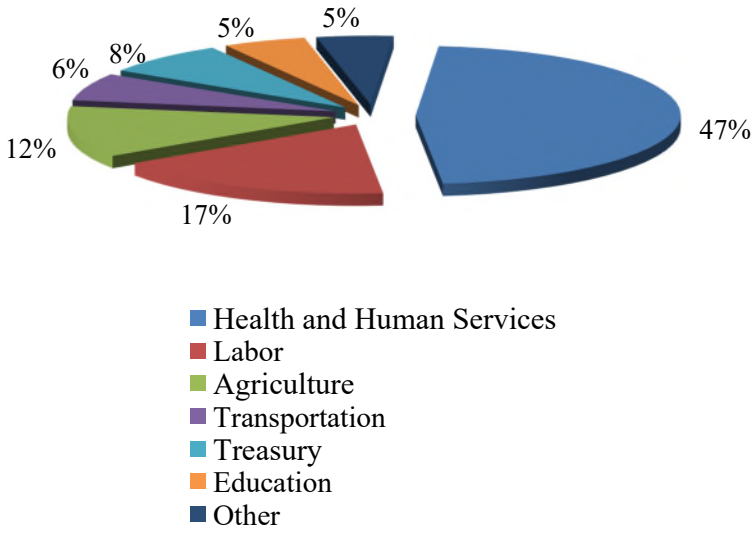
Of the 20 state agencies and offices that expended federal awards, 6 agencies and offices spent the majority of the awards (95 percent) during state fiscal year 2021.

Expenditures of Federal Awards by State Agency



The state expended federal awards received from 24 federal agencies. Most of the federal award expenditures (95 percent) were from programs of 6 federal agencies.

Expenditures of Federal Awards by Federal Agency

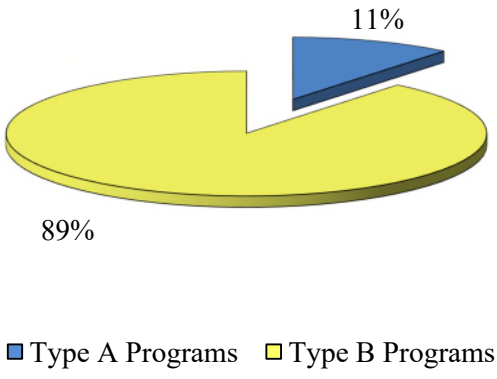


Overall, the state expended federal awards in 305 programs. These programs are listed in the accompanying Schedule of Expenditures of Federal Awards.

The Uniform Guidance requires federal programs to be labeled Type A programs or Type B programs based on a dollar threshold. For the State of Missouri, the Uniform Guidance defines the dollar threshold as $30.96 million (total expenditures of $20,642,024,177 times 0.0015) since the federal award expenditures exceeded $20 billion during state fiscal year 2021.

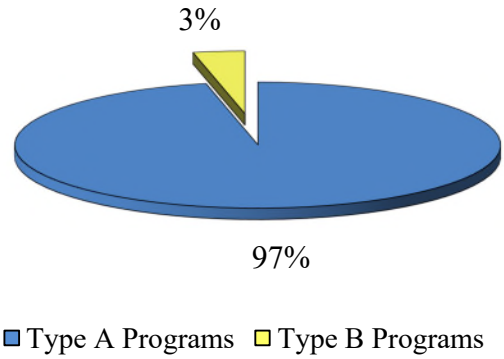
Programs with federal award expenditures over $30.96 million are Type A programs and programs with federal award expenditures under $30.96 million are Type B programs. Of the 305 federal award programs, 33 were Type A programs and 272 were Type B programs.

Type A and Type B Programs
Number of Programs



The 33 Type A programs had expenditures totaling approximately $19.9 billion, or 97 percent of total expenditures. The 272 Type B programs had expenditures totaling approximately $708 million, or 3 percent of total expenditures.

Type A and Type B Programs
Expenditures of Federal Awards



The Uniform Guidance requires the auditor to perform risk assessments on Type A programs and to audit as major each Type A program assessed as high risk based on specified risk factors. We performed a risk assessment on each Type A program and determined 15 of the 33 Type A programs were low risk and did not need to be audited as major. In accordance with the Uniform Guidance, we audited as major the 18 Type A programs assessed as high risk.

The Uniform Guidance also requires the auditor to perform risk assessments on larger Type B programs to determine which are high risk and need to be audited as major. The dollar threshold to determine the larger Type B programs is 25 percent of the Type A threshold, or $7.7 million. We performed risk assessments on the 26 larger Type B programs and determined 2 programs were high risk. In accordance with the Uniform Guidance, we audited the programs as major.

The programs audited as major are listed in the summary of auditor's results section of the Schedule of Findings and Questioned Costs section of this report. We audited 67 percent of total state fiscal year 2021 federal expenditures.

Major and Non-major Federal Programs

Type of Programs	Number of Programs		Expenditures	Percentage of Expenditures
Programs Audited				
Type A major programs	18	$	13,789,892,872	
Type B major programs	2		41,329,484	
Total major programs	20		13,831,222,356	67%
Programs not Audited				
Type A non-major programs	15		6,143,784,963	
Type B non-major programs	270		667,016,858	
Total non-major programs	285		6,810,801,821	33%
Total programs	305	$	20,642,024,177	100%

State of Missouri
Summary of Type A Programs and Total Expenditures of Federal Awards
Year Ended June 30, 2021

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended	
	SNAP Cluster:			
10.551	COVID-19 - Supplemental Nutrition Assistance Program	Agriculture	$ 547,008,067	
10.551	Supplemental Nutrition Assistance Program	Agriculture	1,165,551,473	
	Total Supplemental Nutrition Assistance Program			1,712,559,540
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture		54,634,651
	Total SNAP Cluster			1,767,194,191
	Child Nutrition Cluster:			
10.553	School Breakfast Program	Agriculture		42,918,604
10.555	COVID-19 - National School Lunch Program	Agriculture	31,908,495	
10.555	National School Lunch Program	Agriculture	147,506,059	
	Total National School Lunch Program			179,414,554
10.556	Special Milk Program for Children	Agriculture		178,672
10.559	COVID-19 - Summer Food Service Program for Children	Agriculture	28,336,789	
10.559	Summer Food Service Program for Children	Agriculture	250,036,685	
	Total Summer Food Service Program for Children			278,373,474
10.579	Child Nutrition Discretionary Grants Limited Availability	Agriculture		380,247
	Total Child Nutrition Cluster			501,265,551
10.557	COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture	6,927,185	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture	53,054,342	
	Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			59,981,527
10.558	COVID-19 - Child and Adult Care Food Program	Agriculture	3,763,211	
10.558	Child and Adult Care Food Program	Agriculture	74,322,202	
	Total Child and Adult Care Food Program			78,085,413
	Food Distribution Cluster:			
10.565	Commodity Supplemental Food Program	Agriculture		8,447,182
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	Agriculture	1,886,317	
10.568	Emergency Food Assistance Program (Administrative Costs)	Agriculture	1,655,524	
	Total Emergency Food Assistance Program (Administrative Costs)			3,541,841
10.569	Emergency Food Assistance Program (Food Commodities)	Agriculture		37,492,653
	Total Food Distribution Cluster			49,481,676
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Defense		50,508,267
16.575	Crime Victim Assistance	Justice		51,911,934
17.225	COVID-19 - Unemployment Insurance	Labor	2,763,304,371	
17.225	Unemployment Insurance	Labor	722,782,686	
	Total Unemployment Insurance			3,486,087,057
	WIOA Cluster:			
17.258	WIOA Adult Program	Labor		9,817,899
17.259	WIOA Youth Activities	Labor		9,361,350
17.278	WIOA Dislocated Worker Formula Grants	Labor		12,447,024
	Total WIOA Cluster			31,626,273
20.106	COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	Transportation	1,536,003	
20.106	Airport Improvement Program and COVID-19 Airports Programs	Transportation	38,820,139	
	Total Airport Improvement Program and COVID-19 Airports Programs			40,356,142
	Highway Planning and Construction Cluster:			
20.205	COVID-19 - Highway Planning and Construction	Transportation	206,248,389	
20.205	Highway Planning and Construction	Transportation	1,040,190,628	
	Total Highway Planning and Construction			1,246,439,017
20.219	Recreational Trails Program	Transportation		2,493,258
20.224	Federal Lands Access Program	Transportation		654,715
	Total Highway Planning and Construction Cluster			1,249,586,990

State of Missouri
Summary of Type A Programs and Total Expenditures of Federal Awards
Year Ended June 30, 2021

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended	
21.019	COVID-19 - Coronavirus Relief Fund	Treasury		1,246,132,205
21.023	COVID-19 - Emergency Rental Assistance Program	Treasury		323,715,323
64.015	Veterans State Nursing Home Care	Veterans Affairs		57,442,683
	Clean Water State Revolving Fund Cluster:			
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency		34,654,070
	Total Clean Water State Revolving Fund Cluster			34,654,070
84.010	Title I Grants to Local Educational Agencies	Education		236,361,821
	Special Education Cluster (IDEA):			
84.027	Special Education Grants to States	Education	228,737,367	
84.173	Special Education Preschool Grants	Education	6,332,142	
	Total Special Education Cluster (IDEA)			235,069,509
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Education		65,811,774
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Education		34,801,708
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund	Education	37,787,301	
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	Education	311,615,343	
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021- Emergency Assistance to Non-Public Schools (CRRSA EANS) Program	Education	2,719,128	
	Total Education Stabilization Fund			352,121,772
93.268	COVID-19 - Immunization Cooperative Agreements	Health and Human Services	4,112,496	
93.268	Immunization Cooperative Agreements	Health and Human Services	71,624,040	
	Total Immunization Cooperative Agreements			75,736,536
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	41,754,468	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	1,274,577	
	Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			43,029,045
93.558	Temporary Assistance for Needy Families	Health and Human Services		193,397,098
93.568	COVID-19 - Low-Income Home Energy Assistance	Health and Human Services	1,840,445	
93.568	Low-Income Home Energy Assistance	Health and Human Services	77,896,593	
	Total Low-Income Home Energy Assistance			79,737,038
	CCDF Cluster:			
93.575	COVID-19 - Child Care and Development Block Grant	Health and Human Services	33,399,582	
93.575	Child Care and Development Block Grant	Health and Human Services	83,387,816	
	Total Child Care and Development Block Grant			116,787,398
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Health and Human Services		26,580,191
	Total CCDF Cluster			143,367,589
93.658	Foster Care Title IV-E	Health and Human Services		38,022,365
93.659	Adoption Assistance	Health and Human Services		50,708,111
93.667	Social Services Block Grant	Health and Human Services		51,383,271
93.767	Children's Health Insurance Program	Health and Human Services		313,483,831

State of Missouri
Summary of Type A Programs and Total Expenditures of Federal Awards
Year Ended June 30, 2021

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended	
	Medicaid Cluster:			
93.775	State Medicaid Fraud Control Units	Health and Human Services		1,810,624
93.777	COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	1,324,432	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	17,342,972	
	Total State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			18,667,404
93.778	COVID-19 - Medical Assistance Program	Health and Human Services	678,681,707	
93.778	Medical Assistance Program	Health and Human Services	7,745,998,573	
	Total Medical Assistance Program			8,424,680,280
	Total Medicaid Cluster			8,445,158,308
	Disability Insurance/SSI Cluster:			
96.001	Social Security Disability Insurance	Social Security Administration		45,546,858
	Total Disability Insurance/SSI Cluster			45,546,858
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security	96,288	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security	201,057,747	
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			201,154,035
97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Homeland Security		300,757,864
	Total Type A Programs (expenditures greater than $30,963,036)			19,933,677,835
	Total Type B Programs (expenditures less than $30,963,036)			708,346,342
	Total Expenditures of Federal Awards		$	20,642,024,177

NICOLE GALLOWAY, CPA
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

Report on Compliance for Each Major Federal Program

We have audited the State of Missouri's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the state's major federal programs for the year ended June 30, 2021. The state's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

The state's basic financial statements include the operations of certain public universities and other component units which expended federal awards that are not included in the state's Schedule of Expenditures of Federal Awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of these component units since they engaged other auditors to perform an audit of compliance, if required.

Management's Responsibility

The state's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the state's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the state's compliance.

Basis for Qualified Opinion on Certain Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, the state did not comply with requirements regarding the following:

Finding Number	AL Number(s)	Program (or Cluster) Name	Compliance Requirement(s)
2021-001	21.023	Emergency Rental Assistance Program	Subrecipient Monitoring
2021-003	21.023	Emergency Rental Assistance Program	Reporting
2021-004	93.767 93.775 93.777 93.778	Children's Health Insurance Program and Medicaid Cluster	Special Tests and Provisions
2021-009	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
2021-010	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring
2021-015	84.425C 84.425D 84.425R	Education Stabilization Fund	Reporting
2021-016	84.425C 84.425D 84.425R	Education Stabilization Fund	Reporting

Compliance with such requirements is necessary, in our opinion, for the state to comply with the requirements applicable to those programs.

Qualified Opinion on Certain Major Federal Programs

In our opinion, except for the noncompliance described in the "*Basis for Qualified Opinion*" paragraph, the state complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Emergency Rental Assistance Program, the Children's Health Insurance Program, the Medicaid Cluster, the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program, and the Education Stabilization Fund program for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2021-005 through 2021-

008, 2021-012, and 2021-017 through 2021-022. Our opinion on each major federal program is not modified with respect to these matters.

The state's responses to and corrective action plans for the noncompliance findings identified in our audit are included in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plans. The state's responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on Internal Control over Compliance

Management of the state is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2021-001, 2021-003, 2021-004, 2021-009, and 2021-010 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2021-005 through 2021-008, 2021-012, and 2021-017 through 2021-022 to be significant deficiencies.

The state's responses to and corrective action plans for the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plans. The state's responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

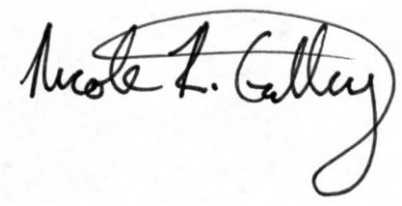
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the

Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state, as of and for the year ended June 30, 2021, and the related notes to financial statements, which collectively comprise the state's basic financial statements. We issued our report thereon dated January 21, 2022, which contained qualified opinions on the governmental activities and the General Fund, a major fund, and unmodified opinions on all remaining opinion units.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Nicole R. Galloway, CPA
State Auditor

June 30, 2022, except for our report
on the Schedule of Expenditures of
Federal Awards, for which the date is
January 21, 2022

State of Missouri
Schedule of Expenditure of Federal Awards
Year Ended June 30, 2021

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Agriculture			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	$ 794,936	$ -
10.069	Conservation Reserve Program	465,809	-
10.093	Voluntary Public Access and Habitat Incentive Program	365,254	-
10.125	Hazardous Waste Management	29,642	-
10.153	Market News	15,771	-
10.163	Market Protection and Promotion	45,732	-
10.170	Specialty Crop Block Grant Program - Farm Bill	342,440	310,001
10.171	Organic Certification Cost Share Programs	12,312	10,932
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	655,815	655,815
10.304	Homeland Security Agricultural	75,670	-
10.351	Rural Business Development Grant	21,096	-
10.435	State Mediation Grants	6,925	-
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	1,213,324	-
10.479	Food Safety Cooperative Agreements	256,038	-
10.542	COVID-19 - Pandemic EBT Food Benefits	4,075,997	-
	SNAP Cluster:		
10.551	COVID-19 - Supplemental Nutrition Assistance Program	547,008,067	-
10.551	Supplemental Nutrition Assistance Program	1,165,551,473	-
	Total Supplemental Nutrition Assistance Program	1,712,559,540	-
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	54,634,651	11,892,226
	Total SNAP Cluster	1,767,194,191	11,892,226
	Child Nutrition Cluster:		
10.553	School Breakfast Program	42,918,604	42,918,604
10.555	COVID-19 - National School Lunch Program	31,908,495	31,908,495
10.555	National School Lunch Program	147,506,059	147,506,059
	Total National School Lunch Program	179,414,554	179,414,554
10.556	Special Milk Program for Children	178,672	178,672
10.559	COVID-19 - Summer Food Service Program for Children	28,336,789	28,256,161
10.559	Summer Food Service Program for Children	250,036,685	249,679,139
	Total Summer Food Service Program for Children	278,373,474	277,935,300
10.579	Child Nutrition Discretionary Grants Limited Availability	380,247	374,445
	Total Child Nutrition Cluster	501,265,551	500,821,575
10.557	COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	6,927,185	2,694,346
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	53,054,342	22,698,333
	Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children	59,981,527	25,392,679
10.558	COVID-19 - Child and Adult Care Food Program	3,763,211	3,763,211
10.558	Child and Adult Care Food Program	74,322,202	73,236,185
	Total Child and Adult Care Food Program	78,085,413	76,999,396
10.560	State Administrative Expenses for Child Nutrition	4,124,702	1,479,345
	Food Distribution Cluster:		
10.565	Commodity Supplemental Food Program	8,447,182	1,929,018
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	1,886,317	1,886,317
10.568	Emergency Food Assistance Program (Administrative Costs)	1,655,524	1,556,631
	Total Emergency Food Assistance Program (Administrative Costs)	3,541,841	3,442,948
10.569	Emergency Food Assistance Program (Food Commodities)	37,492,653	31,631
	Total Food Distribution Cluster	49,481,676	5,403,597
10.574	Team Nutrition Grants	74,528	5,710
10.576	Senior Farmers Market Nutrition Program	83,325	83,325
10.578	WIC Grants To States (WGS)	2,332,240	761,795
10.582	Fresh Fruit and Vegetable Program	2,328,772	2,328,772
10.649	COVID-19 - Pandemic EBT Administrative Costs	3,333,403	-
10.664	Cooperative Forestry Assistance	1,315,431	407,946
	Forest Service Schools and Roads Cluster:		
10.665	Schools and Roads - Grants to States	1,527,218	1,527,218
	Total Forest Service Schools and Roads Cluster	1,527,218	1,527,218
10.674	Wood Utilization Assistance	190,000	190,000
10.680	Forest Health Protection	8,748	-
10.698	State & Private Forestry Cooperative Fire Assistance	352,786	352,786
10.902	Soil and Water Conservation	1,581,660	769,094
Total Department of Agriculture		2,481,637,932	629,392,212
Department of Commerce			
11.549	State and Local Implementation Grant Program	19,166	-
Total Department of Commerce		19,166	-
Department of Defense			
12.U01	Excess Property Program	627,945	-
12.112	Payments to States in Lieu of Real Estate Taxes	1,578,468	1,578,468
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	700,317	-

State of Missouri
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AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
12.401	National Guard Military Operations and Maintenance (O&M) Projects	50,508,267	-
12.620	Troops to Teachers Grant Program	72,838	-
	Total Department of Defense	53,487,835	1,578,468
	Department of Housing and Urban Development		
14.228	COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	320	-
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	28,547,228	26,904,181
	Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	28,547,548	26,904,181
14.231	COVID-19 - Emergency Solutions Grant Program	15,973,768	15,973,768
14.231	Emergency Solutions Grant Program	3,152,828	3,134,117
	Total Emergency Solutions Grant Program	19,126,596	19,107,885
14.241	Housing Opportunities for Persons with AIDS	1,142,827	1,142,827
14.267	Continuum of Care Program	12,515,098	-
	Total Department of Housing and Urban Development	61,332,069	47,154,893
	Department of the Interior		
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	166,871	-
15.252	Abandoned Mine Land Reclamation (AMLR)	2,090,437	1,339,116
15.433	Flood Control Act Lands	27,555	27,555
15.438	National Forest Acquired Lands	2,617,633	2,617,633
	Fish and Wildlife Cluster:		
15.605	Sport Fish Restoration	8,095,532	180,099
15.611	Wildlife Restoration and Basic Hunter Education	18,556,005	310,951
	Total Fish and Wildlife Cluster	26,651,537	491,050
15.608	Fish and Wildlife Management Assistance	447,126	149,159
15.615	Cooperative Endangered Species Conservation Fund	338,518	74,487
15.634	State Wildlife Grants	1,119,090	88,552
15.647	Migratory Bird Conservation	29,710	-
15.657	Endangered Species Recovery Implementation	412	-
15.658	Natural Resource Damage Assessment and Restoration	1,330	-
15.684	White-nose Syndrome National Response Implementation	12,793	-
15.808	U.S. Geological Survey Research and Data Collection	107,407	-
15.810	National Cooperative Geologic Mapping	230,038	-
15.814	National Geological and Geophysical Data Preservation	93,189	-
15.904	Historic Preservation Fund Grants-In-Aid	1,031,199	203,563
15.916	Outdoor Recreation Acquisition, Development and Planning	1,725,363	1,674,085
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	476,493	-
15.980	National Ground-Water Monitoring Network	55,723	-
15.981	Water Use and Data Research	24,668	-
	Total Department of the Interior	37,247,092	6,665,200
	Department of Justice		
16.U01	FBI Joint Terrorism Task Force	3,848	-
16.017	Sexual Assault Services Formula Program	381,101	369,031
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	14,635	-
16.540	Juvenile Justice and Delinquency Prevention	995,799	767,560
16.550	State Justice Statistics Program for Statistical Analysis Centers	65,461	-
16.554	National Criminal History Improvement Program (NCHIP)	966,318	817,989
16.575	Crime Victim Assistance	51,911,934	50,087,674
16.576	Crime Victim Compensation	4,147,700	4,147,700
16.582	Crime Victim Assistance/Discretionary Grants	40,520	-
16.585	Drug Court Discretionary Grant Program	285,532	-
16.588	Violence Against Women Formula Grants	2,698,951	2,504,730
16.593	Residential Substance Abuse Treatment for State Prisoners	275,966	106,826
16.606	State Criminal Alien Assistance Program	13,570	-
16.607	Bulletproof Vest Partnership Program	4,298	4,298
16.609	Project Safe Neighborhoods	151,949	135,696
16.710	Public Safety Partnership and Community Policing Grants	173,588	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	3,628,588	3,239,744
16.741	DNA Backlog Reduction Program	348,293	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	167,514	163,264
16.750	Support for Adam Walsh Act Implementation Grant Program	4,790	-
16.812	Second Chance Act Reentry Initiative	81,253	81,253
16.813	NICS Act Record Improvement Program	900,747	826,987
16.833	National Sexual Assault Kit Initiative	1,444,658	-
16.839	STOP School Violence	108,855	76,712
16.922	Equitable Sharing Program	410,791	-
	Total Department of Justice	69,226,659	63,329,464

State of Missouri
Schedule of Expenditure of Federal Awards
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AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Labor			
17.002	Labor Force Statistics	958,265	-
17.005	Compensation and Working Conditions	312,736	-
	Employment Service Cluster:		
17.207	Employment Service/Wagner-Peyser Funded Activities	9,573,875	-
17.801	Jobs for Veterans State Grants	2,020,723	-
17.804	Local Veterans' Employment Representative Program	1,273,592	-
	Total Employment Service Cluster	12,868,190	-
17.225	COVID-19 - Unemployment Insurance	2,763,304,371	-
17.225	Unemployment Insurance	722,782,686	-
	Total Unemployment Insurance	3,486,087,057	-
17.235	Senior Community Service Employment Program	1,888,875	1,856,289
17.245	Trade Adjustment Assistance	3,132,472	-
	WIOA Cluster:		
17.258	WIOA Adult Program	9,817,899	8,581,782
17.259	WIOA Youth Activities	9,361,350	8,893,404
17.278	WIOA Dislocated Worker Formula Grants	12,447,024	9,825,036
	Total WIOA Cluster	31,626,273	27,300,222
17.261	WIOA Pilots, Demonstrations, and Research Projects	615,475	-
17.271	Work Opportunity Tax Credit Program (WOTC)	233,420	-
17.273	Temporary Labor Certification for Foreign Workers	115,678	-
17.277	COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	424,936	383,103
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	941,048	917,962
	Total WIOA National Dislocated Worker Grants / WIA National Emergency Grants	1,365,984	1,301,065
17.285	Apprenticeship USA Grants	916,487	327,990
17.504	Consultation Agreements	1,413,161	-
17.600	Mine Health and Safety Grants	416,036	-
Total Department of Labor		3,541,950,109	30,785,566
Department of Transportation			
20.106	COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	1,536,003	1,536,003
20.106	Airport Improvement Program and COVID-19 Airports Programs	38,820,139	38,820,139
	Total Airport Improvement Program and COVID-19 Airports Programs	40,356,142	40,356,142
	Highway Planning and Construction Cluster:		
20.205	COVID-19 - Highway Planning and Construction	206,248,389	-
20.205	Highway Planning and Construction	1,040,190,628	101,017,191
	Total Highway Planning and Construction	1,246,439,017	101,017,191
20.219	Recreational Trails Program	2,493,258	2,285,916
20.224	Federal Lands Access Program	654,715	654,715
	Total Highway Planning and Construction Cluster	1,249,586,990	103,957,822
20.232	Commercial Driver's License Program Implementation Grant	63,647	-
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	9,849	-
	Federal Transit Cluster:		
20.500	Federal Transit Capital Investment Grants	25,933	25,933
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	496,554	496,554
	Total Federal Transit Cluster	522,487	522,487
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	124,486	83,172
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	19,852,770	19,852,770
20.509	Formula Grants for Rural Areas and Tribal Transit Program	2,350,118	1,539,067
	Total Formula Grants for Rural Areas and Tribal Transit Program	22,202,888	21,391,837
	Transit Services Programs Cluster:		
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	915,635	750,548
	Total Transit Services Programs Cluster	915,635	750,548
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant	355,017	257,118
	Highway Safety Cluster:		
20.600	State and Community Highway Safety	5,587,517	4,622,938
20.616	National Priority Safety Programs	4,652,497	3,624,542
	Total Highway Safety Cluster	10,240,014	8,247,480
20.607	Alcohol Open Container Requirements	4,843,016	4,843,016
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	201,132	-
20.615	E-911 Grant Program	372,469	331,476
20.700	Pipeline Safety Program State Base Grant	701,814	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	287,994	225,879
20.720	State Damage Prevention Program Grants	71,574	-
20.721	PHMSA Pipeline Safety Program One Call Grant	7,790	-
Total Department of Transportation		1,330,862,944	180,966,977

State of Missouri
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Year Ended June 30, 2021

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of the Treasury			
21.019	COVID-19 - Coronavirus Relief Fund	1,246,132,205	8,372,483
21.023	COVID-19 - Emergency Rental Assistance Program	323,715,323	323,715,323
21.026	COVID-19 - Homeowner Assistance Fund	13,826,934	13,826,934
	Total Department of the Treasury	1,583,674,462	345,914,740
Equal Employment Opportunity Commission			
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	350,730	-
	Total Equal Employment Opportunity Commission	350,730	-
General Services Administration			
39.003	Donation of Federal Surplus Personal Property	1,678,749	1,376,706
	Total General Services Administration	1,678,749	1,376,706
National Endowment for the Arts			
45.025	COVID-19 - Promotion of the Arts Partnership Agreements	405,346	405,346
45.025	Promotion of the Arts Partnership Agreements	779,700	611,080
	Total Promotion of the Arts Partnership Agreements	1,185,046	1,016,426
45.301	Museums for America	7,299	-
45.310	COVID-19 - Grants to States	271,461	271,461
45.310	Grants to States	2,704,063	1,820,376
	Total Grants to States	2,975,524	2,091,837
	Total National Endowments for the Arts	4,167,869	3,108,263
Small Business Administration			
59.061	State Trade Expansion	229,431	105,874
	Total Small Business Administration	229,431	105,874
Department of Veterans Affairs			
64.005	Grants to States for Construction of State Home Facilities	1,225,559	-
64.015	Veterans State Nursing Home Care	57,442,683	-
64.024	VA Homeless Providers Grant and Per Diem Program	855,994	-
64.101	Burial Expenses Allowance for Veterans	1,190,145	-
64.115	Veterans Information and Assistance	584,403	-
	Total Department of Veterans Affairs	61,298,784	-
Environmental Protection Agency			
66.032	State Indoor Radon Grants	58,906	-
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	572,904	-
66.040	Diesel Emissions Reduction Act (DERA) State Grants	611,807	384,808
66.204	Multipurpose Grants to States and Tribes	28,517	-
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	162,952	-
66.433	State Underground Water Source Protection	126,254	-
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements- Sections 104(b)(3) of the Clean Water Act	67,196	67,196
66.442	Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	495,369	495,369
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	103,560	-
66.454	Water Quality Management Planning	354,126	141,610
	Clean Water State Revolving Fund Cluster:		
66.458	Capitalization Grants for Clean Water State Revolving Funds	34,654,070	31,159,567
	Total Clean Water State Revolving Fund Cluster	34,654,070	31,159,567
66.460	Nonpoint Source Implementation Grants	1,521,372	1,491,449
	Drinking Water State Revolving Fund Cluster:		
66.468	Capitalization Grants for Drinking Water State Revolving Funds	13,997,501	7,997,362
	Total Drinking Water State Revolving Fund Cluster	13,997,501	7,997,362
66.605	Performance Partnership Grants	13,604,331	257,358
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	164,527	-
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	1,699,071	377,306
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	411,930	62,400
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	919,603	22,874
66.817	State and Tribal Response Program Grants	1,054,130	-
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative	16,266	-
	Total Environmental Protection Agency	70,624,392	42,457,299
Department of Energy			
81.041	State Energy Program	789,825	-
81.042	Weatherization Assistance for Low-Income Persons	6,863,649	6,080,123
81.119	State Energy Program Special Projects	68,279	-

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AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
81.136	Long-Term Surveillance and Maintenance	61,471	-
81.138	State Heating Oil and Propane Program	4,098	-
	Total Department of Energy	7,787,322	6,080,123
	Department of Education		
84.002	Adult Education - Basic Grants to States	8,274,683	7,242,071
84.010	Title I Grants to Local Educational Agencies	236,361,821	234,377,199
84.011	Migrant Education State Grant Program	864,797	854,422
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	2,196,397	2,183,737
	Special Education Cluster (IDEA):		
84.027	Special Education Grants to States	228,737,367	206,005,233
84.173	Special Education Preschool Grants	6,332,142	6,332,142
	Total Special Education Cluster (IDEA)	235,069,509	212,337,375
84.032	Federal Family Education Loans	17,762,033	-
84.048	Career and Technical Education -- Basic Grants to States	22,056,879	20,329,341
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	65,811,774	-
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	595,630	-
84.181	Special Education-Grants for Infants and Families	9,716,948	-
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	541,078	-
84.196	Education for Homeless Children and Youth	1,189,371	1,187,937
84.224	Assistive Technology	517,139	517,139
84.287	Twenty-First Century Community Learning Centers	17,583,216	17,224,043
84.323	Special Education - State Personnel Development	1,066,370	-
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	179,647	-
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	151,559	-
84.358	Rural Education	2,581,668	2,447,121
84.365	English Language Acquisition State Grants	4,760,247	4,522,319
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	34,801,708	32,218,880
84.369	Grants for State Assessments and Related Activities	6,715,095	-
84.371	Comprehensive Literacy Development	297,790	256,440
84.377	School Improvement Grants	4,372,414	3,797,460
84.424	Student Support and Academic Enrichment Program	17,501,192	17,313,117
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund	37,787,301	29,493,818
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	311,615,343	306,854,615
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021-Emergency Assistance to Non-Public Schools (CRRSA EANS) Program	2,719,128	2,711,956
	Total Education Stabilization Fund	352,121,772	339,060,389
84.902	National Assessment of Educational Progress	105,685	-
	Total Department of Education	1,043,196,422	895,868,990
	National Archives and Records Administration		
89.003	National Historical Publications and Records Grants	11,310	8,560
	Total National Archives and Records Administration	11,310	8,560
	Elections Assistance Commission		
90.404	COVID-19 - 2018 HAVA Election Security Grants	3,834,944	384,797
90.404	2018 HAVA Election Security Grants	820,954	2,648
	Total 2018 HAVA Election Security Grants	4,655,898	387,445
	Total Elections Assistance Commission	4,655,898	387,445
	Department of Health and Human Services		
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	103,863	23,032
93.042	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	245,603	222,044
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	337,238	133,833
	Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	582,841	355,877
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	385,044	362,167
	Aging Cluster:		
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	2,519,278	2,519,278
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	5,715,809	5,411,208
	Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	8,235,087	7,930,486

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93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	10,727,307	10,727,307
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	7,100,680	6,645,030
	Total Special Programs for the Aging, Title III, Part C, Nutrition Services	17,827,987	17,372,337
93.053	Nutrition Services Incentive Program	2,885,997	2,885,997
	Total Aging Cluster	28,949,071	28,188,820
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E	1,276,240	1,276,240
93.052	National Family Caregiver Support, Title III, Part E	1,827,655	1,655,222
	Total National Family Caregiver Support, Title III, Part E	3,103,895	2,931,462
93.069	Public Health Emergency Preparedness	8,789,578	4,852,327
93.070	Environmental Public Health and Emergency Response	1,600,990	440,087
93.071	Medicare Enrollment Assistance Program	533,069	196,915
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	32,445	32,445
93.090	Guardianship Assistance	10,294,526	-
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	652,857	466,851
93.093	Health Profession Opportunity Grants	2,399,797	2,365,256
93.103	Food and Drug Administration Research	2,069,302	-
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	339,759	-
93.110	Maternal and Child Health Federal Consolidated Programs	551,568	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	574,165	162,593
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	144,827	-
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	240,854	84,003
93.136	COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	21,374	
93.136	Injury Prevention and Control Research and State and Community Based Programs	3,663,615	1,139,351
	Total Injury Prevention and Control Research and State and Community Based Programs	3,684,989	1,139,351
93.150	Projects for Assistance in Transition from Homelessness (PATH)	835,911	-
93.165	Grants to States for Loan Repayment	450,000	450,000
93.184	Disabilities Prevention	135,747	112,343
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	440,274	-
93.234	Traumatic Brain Injury State Demonstration Grant Program	172,641	134,057
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	848,692	644,975
93.236	Grants to States to Support Oral Health Workforce Activities	125,637	-
93.240	State Capacity Building	340,956	-
93.241	State Rural Hospital Flexibility Program	337,728	191,233
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	5,856,570	156,192
93.251	COVID-19 - Early Hearing Detection and Intervention	9,153	-
93.251	Early Hearing Detection and Intervention	201,051	105,341
	Total Early Hearing Detection and Intervention	210,204	105,341
93.268	COVID-19 - Immunization Cooperative Agreements	4,112,496	1,245,591
93.268	Immunization Cooperative Agreements	71,624,040	275,582
	Total Immunization Cooperative Agreements	75,736,536	1,521,173
93.270	Viral Hepatitis Prevention and Control	210,238	4,915
93.301	COVID-19 - Small Rural Hospital Improvement Grant Program	3,259,290	3,259,290
93.301	Small Rural Hospital Improvement Grant Program	497,276	433,227
	Total Small Rural Hospital Improvement Grant Program	3,756,566	3,692,517
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	1,257,702	358,957
93.310	COVID-19 - Trans-NIH Research Support	235,585	114,576
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	91,663	-
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	41,754,468	22,684,825
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,274,577	48,767
	Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	43,029,045	22,733,592
93.324	State Health Insurance Assistance Program	1,036,368	-
93.336	Behavioral Risk Factor Surveillance System	184,015	-
93.345	Leading Edge Acceleration Projects (LEAP) in Health Information Technology	133,814	-
93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	1,664,374	-
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	379,791	112,944
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	380,374	-
93.369	ACL Independent Living State Grants	288,253	206,913
93.387	National and State Tobacco Control Program	931,727	23,877
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	1,947,057	1,139,483
93.434	Every Student Succeeds Act/Preschool Development Grants	5,724,136	-

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AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.435	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	1,483,908	1,424,263
93.436	Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	583,845	272,287
93.439	State Physical Activity and Nutrition (SPAN)	704,853	398,503
93.464	ACL Assistive Technology	661,304	391,054
93.471	Title IV-E Kinship Navigator Program	505,737	-
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	403,260	239,146
93.556	MaryLee Allen Promoting Safe and Stable Families Program	2,605,475	-
93.558	Temporary Assistance for Needy Families	193,397,098	12,081,610
93.563	Child Support Enforcement	19,066,289	1,880,225
93.564	Child Support Enforcement Research	181,891	-
93.568	COVID-19 - Low-Income Home Energy Assistance	1,840,445	1,816,965
93.568	Low-Income Home Energy Assistance	77,896,593	51,841,093
	Total Low-Income Home Energy Assistance	79,737,038	53,658,058
93.569	COVID-19 - Community Services Block Grant	5,649,424	4,658,874
93.569	Community Services Block Grant	17,421,850	16,627,640
	Total Community Services Block Grant	23,071,274	21,286,514
	CCDF Cluster:		
93.575	COVID-19 - Child Care and Development Block Grant	33,399,582	-
93.575	Child Care and Development Block Grant	83,387,816	4,831,217
	Total Child Care and Development Block Grant	116,787,398	4,831,217
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	26,580,191	-
	Total CCDF Cluster	143,367,589	4,831,217
93.586	State Court Improvement Program	473,894	-
93.590	Community-Based Child Abuse Prevention Grants	652,798	652,798
93.597	Grants to States for Access and Visitation Programs	221,355	221,355
93.599	Chafee Education and Training Vouchers Program (ETV)	1,200,347	-
	Head Start Cluster:		
93.600	Head Start	547	547
	Total Head Start Cluster	547	547
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,416,001	-
93.643	Children's Justice Grants to States	145,259	-
93.645	COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program	268,780	-
93.658	Foster Care Title IV-E	38,022,365	70,631
93.659	Adoption Assistance	50,708,111	-
93.665	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	1,372,999	-
93.667	Social Services Block Grant	51,383,271	8,694,431
93.669	Child Abuse and Neglect State Grants	764,308	-
93.671	COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	506,141	506,141
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	1,648,663	1,611,219
	Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	2,154,804	2,117,360
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,651,347	-
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	447,824	101,040
93.687	Maternal Opioid Misuse Model	275,830	-
93.735	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	129,752	129,752
93.747	Elder Abuse Prevention Interventions Program	53,254	-
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	3,608,160	782,702
93.767	Children's Health Insurance Program	313,483,831	-
	Medicaid Cluster:		
93.775	State Medicaid Fraud Control Units	1,810,624	-
93.777	COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	1,324,432	-
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	17,342,972	-
	Total State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	18,667,404	-
93.778	COVID-19 - Medical Assistance Program	678,681,707	-
93.778	Medical Assistance Program	7,745,998,573	1,968,902
	Total Medical Assistance Program	8,424,680,280	1,968,902
	Total Medicaid Cluster	8,445,158,308	1,968,902
93.788	Opioid STR	19,157,567	-
93.791	Money Follows the Person Rebalancing Demonstration	2,508,450	-
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	291,190	290,736
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	3,295,855	2,850,991
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	134,842	-
93.889	National Bioterrorism Hospital Preparedness Program	3,314,971	1,932,332
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	3,813,971	2,654,284

State of Missouri
Schedule of Expenditure of Federal Awards
Year Ended June 30, 2021

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.913	Grants to States for Operation of State Offices of Rural Health	233,439	19,998
93.917	COVID-19 - HIV Care Formula Grants	311,258	293,398
93.917	HIV Care Formula Grants	17,290,892	16,891,905
	Total HIV Care Formula Grants	17,602,150	17,185,303
93.940	HIV Prevention Activities Health Department Based	3,743,864	2,083,607
93.945	Assistance Programs for Chronic Disease Prevention and Control	273,311	261,194
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	179,237	-
93.958	Block Grants for Community Mental Health Services	11,276,480	-
93.959	Block Grants for Prevention and Treatment of Substance Abuse	23,299,135	-
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,387,005	204,408
93.981	COVID-19 - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	274,809	207,064
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	365,262	289,857
	Total Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	640,071	496,921
93.982	COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	3,999,679	-
93.982	Mental Health Disaster Assistance and Emergency Mental Health	1,648,374	-
	Total Mental Health Disaster Assistance and Emergency Mental Health	5,648,053	-
93.994	Maternal and Child Health Services Block Grant to the States	10,141,029	5,419,492
	Total Department of Health and Human Services	9,699,078,370	217,905,935
	Corporation for National and Community Service		
94.003	State Commissions	367,984	943
94.006	AmeriCorps	5,564,216	5,537,395
94.008	Commission Investment Fund	192,800	68,594
	Total Corporation for National and Community Service	6,125,000	5,606,932
	Executive Office of the President		
95.001	High Intensity Drug Trafficking Areas Program	3,417,998	2,605,162
	Total Executive Office of the President	3,417,998	2,605,162
	Social Security Administration		
	Disability Insurance/SSI Cluster:		
96.001	Social Security Disability Insurance	45,546,858	-
	Total Disability Insurance/SSI Cluster	45,546,858	-
	Total Social Security Administration	45,546,858	-
	Department of Homeland Security		
97.008	Non-Profit Security Program	83,277	83,277
97.012	Boating Safety Financial Assistance	2,419,407	-
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	231,615	-
97.029	Flood Mitigation Assistance	242,238	223,739
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	96,288	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	201,057,747	121,672,899
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)	201,154,035	121,672,899
97.039	Hazard Mitigation Grant	6,350,785	5,887,473
97.041	National Dam Safety Program	97,903	-
97.042	Emergency Management Performance Grants	7,148,924	4,626,264
97.045	Cooperating Technical Partners	3,339,613	-
97.047	BRIC: Building Resilient Infrastructure and Communities	5,361,922	5,361,922
97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	300,757,864	-
97.056	Port Security Grant Program	28,995	-
97.067	Homeland Security Grant Program	5,388,721	4,329,994
97.082	Earthquake Consortium	24,544	-
97.088	Disaster Assistance Projects	1,786,933	1,786,933
	Total Department of Homeland Security	534,416,776	143,972,501
	Total Expenditures of Federal Awards	$ 20,642,024,177	$ 2,625,271,310

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

State of Missouri - Single Audit
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

1. Significant Accounting Policies

The following is a summary of the significant accounting policies used by the State of Missouri.

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of the State of Missouri is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the U.S. Office of Management and Budget (OMB) 2021 Compliance Supplement. The Schedule is not a required part of the State's basic financial statements. The Uniform Guidance requires a schedule that shows total federal awards expended for each federal financial assistance program, the Assistance Listing, and the total amount provided to subrecipients from each federal program. Federal financial assistance programs that have not been assigned a Assistance Listing number are identified as Assistance Listing Number XX.Uxx, where XX represents the federal grantor agency and Uxx represents an unknown extension number. Appendix VII of the supplement states that expenditures of federal awards made under the Coronavirus Preparedness and Response Supplemental Appropriations Act, the Families First Coronavirus Response Act, the Coronavirus Aid, Relief and Economic Security Act (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the American Rescue Plan Act (ARP) should be identified separately on the schedule with the inclusion of the prefix "COVID-19-" in the name of the federal program.

The Schedule includes all federal awards expended by the State during the year ended June 30, 2021, except for those programs administered by public universities and other component units, which are legally separate from the State and audited by other auditors. They are responsible for engaging other auditors to perform audits in accordance with the Uniform Guidance, if required.

To compile the Schedule, the Office of Administration required each department, agency, and office that expended direct and/or indirect federal funding during the state fiscal year to prepare a schedule of expenditures of federal awards. The schedules for the departments, agencies, and offices were combined to form the Schedule of Expenditures of Federal Awards for the State of Missouri.

B. Basis of Presentation

The accompanying Schedule includes the federal award activity of the State of Missouri for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, which defines federal awards as federal financial assistance and cost-reimbursement contracts that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash assistance, property

(including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include other contracts that a federal agency uses to buy goods or services from a contractor. Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State.

C. Basis of Accounting

Most expenditures presented in the Schedule are reported on the cash basis of accounting, while some are presented on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance; wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

The state agencies administering the federal programs presented in the Schedule did not elect to use the de minimis cost rate per the Uniform Guidance.

2. Unemployment Insurance Expenditures

The Unemployment Insurance program (Assistance Listing No. 17.225) is administered by the Department of Labor and Industrial Relations through a unique federal-state partnership that was founded upon federal law but implemented through state law. Benefits are paid from federal funds and state unemployment taxes that are deposited into the State's account in the Federal Unemployment Trust Fund. The State's administrative expenditures incurred under this program are funded by federal grants. For the purposes of presenting the expenditures of this program in the Schedule, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for the fiscal year ended June 30, 2021, is as follows:

State Portion (Benefits Paid)	$ 661,647,372
Federal Portion (Benefits Paid)	16,794,017
Federal Portion (Administrative Costs)	44,341,297
Federal Portion (Benefits Paid) - CARES Act Related	2,702,121,738
Federal Portion (Employer Reimbursements) - CARES Act Related	30,281,478
Federal Portion (Federal Reimbursement of Waiting Week) - CARES Act Related	20,934,863
Federal Portion (Administrative Costs) - CARES and Families First Coronavirus Response Act Related	9,966,293
Total Program Expenditures	$ 3,486,087,058

3. Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Rebates

The State received cash rebates from an infant formula manufacturer totaling $28,312,122 on sales of formula to participants in the WIC program (Assistance Listing No. 10.557) administered by the Department of Health and Senior Services (DHSS). This amount was excluded from total program expenditures. Rebate contracts with infant formula manufacturers are authorized by 7 CFR Section 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. The State was able to extend program benefits to more persons than could have been served this fiscal year in the absence of the rebate contract.

4. Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) Prescription Drug Rebates

The State received cash rebates from drug manufacturers totaling $549,203,791 (federal share) on purchases of covered outpatient drugs for participants in the Medicaid and the CHIP (Assistance Listing Nos. 93.778 and 93.767) administered by the Department of Social Services - MO HealthNet Division. This amount was excluded from total program expenditures. Rebate contracts with drug manufacturers are authorized by 42 USC Section 1396r-8 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for medical assistance costs.

5. HIV Care Formula Grants Prescription Drug Rebates

The State received cash rebates from drug manufacturers totaling $58,041,955 on purchases of covered drugs for participants in the HIV Care Formula Grants program (Assistance Listing No. 93.917) administered by the DHSS. If program expenditures are available the rebates will offset the program expenditures resulting in a reduction in expenditures incurred by the program. Of the amount of rebates received, $35,172,770 reduced total program expenditures and these expenditures were not reported on the SEFA. The remaining rebates of $22,869,186 did not offset program expenditures and were not used to reduce program expenditures. The allowable use of drug rebates is restricted by 42 USC Section 300ff-26(g).

6. Federal Loan Guarantees

Because of the Healthcare and Education Affordability Reconciliation Act enacted March 30, 2010 (Public Law 111-152), the authority to make or ensure loans under the Federal Family Education Loans program (Assistance Listing No. 84.032) ended June 30, 2010. The Department of Higher Education and Workforce Development (DHEWD) will continue to act as the federal Department of Education's agent in fulfilling the responsibilities

related to the outstanding guarantees. The original principal outstanding of all loans guaranteed by the DHEWD is $736,431,231 as of June 30, 2021. The balance of defaulted loans (including principal and accrued interest) that the federal Department of Education imposes continuing compliance requirements of the DHEWD is $172,509,799 as of June 30, 2021.

7. Non-cash Assistance

The Schedule contains values for non-cash assistance for several programs.

Supplemental Nutrition Assistance Program expenditures totaling $1,716,634,049 ($1,712,558,052 for Assistance Listing No. 10.551 and $4,075,997 for Assistance Listing No. 10.542) represent actual disbursements for client purchases of authorized food products through the use of the electronic benefits card program administered by the Department of Social Services - Family Support Division (DSS-FSD).

The Department of Elementary and Secondary Education distributes food commodities to school districts under the National School Lunch Program (Assistance Listing No. 10.555). Distributions are valued at the cost of the food paid by the federal government and totaled $25,941,494.

The DSS-FSD, through the Summer Food Service Program for Children (Assistance Listing No. 10.559), provides United States Department of Agriculture (USDA)-donated foods to providers who serve free healthy meals to children and teens in low-income areas during the summer months when school is not is session. The DSS-FSD, through the Emergency Food Assistance Program (Food Commodities) (Assistance Listing No. 10.569), provides USDA-donated foods for disaster relief and to six non-profit food banks for distribution to food pantries and community groups for feeding those in need. Distributions are valued at the federally assigned value of the product distributed and totaled $62,704 for the Summer Food Service Program for Children, $27,804,015 for the Emergency Food Assistance Program, and $9,657,007 for Trade Mitigation.

The DHSS distributes food commodities to low-income persons under the Commodity Supplemental Food Program (Assistance Listing No. 10.565). Distributions are valued at the cost of the food paid by the federal government and totaled $6,433,876.

The Department of Public Safety distributes excess federal Department of Defense (DOD) equipment to state and local law enforcement agencies under the DOD Excess Property Program (Assistance Listing No. 12.U01). Property distributions totaled $2,690,426 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or $627,945.

The State Agency for Surplus Property distributes federal surplus property to eligible donees under the Donation of Federal Surplus Personal Property program (Assistance Listing No. 39.003). Property distributions totaled $7,192,582 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or $1,678,749.

The DHSS distributes vaccines to local health agencies and other health care professionals under the Immunization Cooperative Agreements program (Assistance Listing No. 93.268). Distributions are valued at the cost of the vaccines paid by the federal government and totaled $67,601,764.

The DHSS received donated testing supplies from the Federal Emergency Management Agency for activities related to the COVID-19 pandemic (Assistance Listing 97.036). Donated items are valued at the fair market value at time of donation and totaled $96,288.

The DHSS received donated testing equipment and supplies from the Department of Health and Human Services Strategic National Stockpile for activities related to the COVID-19 pandemic (Assistance Listing 93.323). Donated items are valued at the fair market value at time of donation and totaled $10,822,520.

8. Other Non-cash Assistance

The Schedule does not contain donations for non-cash assistance provided without any compliance or reporting requirements or Assistance Listing information from the donors.

The State Emergency Management Agency received donated personal protective items from the Federal Emergency Management Agency for activities related to the COVID-19 pandemic. Donated items are valued at the fair market value at time of donation and totaled $9,851,784 and are unaudited.

State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Qualified

Unmodified for all opinion units except for the governmental activities and the General Fund, which were qualified.

Internal control over financial reporting:

- Material weaknesses identified? ___ yes X no
- Significant deficiencies identified? X yes ___ none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? X yes ___ no
- Significant deficiencies identified? X yes ___ none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified for all major programs except for the following major programs that were qualified:

AL Number(s)	Name of Federal Program or Cluster
21.023	Emergency Rental Assistance Program, modified for Subrecipient Monitoring and Reporting
84.425C,D,R	Education Stabilization Fund, modified for Reporting
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
93.767	Children's Health Insurance Program, modified for Special Tests and Provisions
93.775, 93.777, 93.778	Medicaid Cluster, modified for Special Tests and Provisions

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance (2 CFR 200.516(a))? X yes ___ no

Identification of major federal programs:

AL Number(s)	Name of Federal Program or Cluster
10.553 10.555 10.556 10.559 10.579	Child Nutrition Cluster
14.231	Emergency Solutions Grant Program
16.575	Crime Victim Assistance
17.258 17.259 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
20.205 20.219 20.224	Highway Planning and Construction Cluster
20.106	Airport Improvement Program and COVID-19 Airports Programs
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
84.027 84.173	Special Education Cluster (IDEA)
84.425C 84.425D 84.425R	Education Stabilization Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
93.575 93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care Title IV-E
93.767	Children's Health Insurance Program
93.775 93.777 93.778	Medicaid Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs

Dollar threshold used to distinguish between Type A and Type B programs: $30,963,036

Auditee qualified as a low-risk auditee? _____ yes __X__ no

Section II - Financial Statement Findings

The findings related to the financial statement audit are reported in the Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022[3]). That report included the following findings:

FS2021-001. Department of Revenue Financial Reporting Controls

FS2021-002. Department of Natural Resources Capital Asset Controls

FS2021-003. Department of Social Services Financial Reporting Controls

FS2021-004. Department of Labor and Industrial Relations UInteract System Controls

[3]See report at <https://auditor.mo.gov/AuditReport/ViewReport?report=2022022>.

Section III - Federal Award Findings and Questioned Costs

2021-001. DED Subrecipient Determination and Monitoring

Federal Agency	Department of the Treasury
Federal Program:	21.023 COVID-19 - Emergency Rental Assistance Program 2021 - ERAE0511 and ERAE0512
State Agency:	Department of Economic Development (DED)
Type of Finding:	A - Internal Control (Material Weakness) and Noncompliance B - Noncompliance

Improvements are needed in the DED's internal controls related to subrecipient determinations. During state fiscal year 2021, the DED did not comply with the Uniform Guidance (UG) requirements regarding identifying subrecipients, performing subrecipient risk assessments, and establishing subrecipient monitoring procedures. During state fiscal year 2021, the DED passed through $323,715,323 to a subrecipient, the Missouri Housing Development Commission (MHDC), for the Emergency Rental Assistance (ERA) Program. The amount paid to the MHDC represents 100 percent of the ERA Program expenditures made by the DED.

The DED is responsible for administering the ERA Program. In order to implement the ERA Program, the DED entered into a contract with the MHDC in February 2021. This contract requires the MHDC to implement the ERA Program, including determining eligibility and processing payments to eligible applicants, and taking responsibility for programmatic decision-making and adherence to federal program requirements.

Rule 2 CFR Section 200.331 states a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. The classification of a subrecipient[4] is dependent on if the entity is responsible for making eligibility determinations for assistance, has its performance measured in relation to whether the objectives of the federal program were met, has responsibility for programmatic decision making, is responsible for adherence to federal program requirements, and uses the federal funds to carry out a program for its public purpose.

Rule 2 CFR 200.332(b) states that pass-through entities must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Rule 2 CFR 200.332(d) requires pass-through entities to monitor the activities of the subrecipient as necessary to

[4]As defined by 2 CFR Section 200.331(a).

ensure that the subrecipient is in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Rule 2 CFR 200.332(d)(2) requires the pass-through entity to follow up and ensure the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, highlighting the status of actions planned or taken to address single audit findings related to the particular subaward. Additionally, Rule 2 CFR 200.332(d)(3) requires the pass-through entity to issue a management decision for applicable findings pertaining only to the federal award provided to the subrecipient from the pass-through entity.

A. Subrecipient Classification

The DED has not established policies and procedures to determine if the recipients of federal program funds are subrecipients or contractors. Additionally, the DED made an inaccurate determination and did not classify the MHDC as a subrecipient. The assessment performed to make this determination was not documented.

DED officials stated they did not have policies and procedures because making this type of determination does not occur often and all other DED federal funds recipients have already been classified as a subrecipient or a contractor. DED officials stated they had not had to make a determination of this nature in several years and were unsure how to perform a subrecipient determination. No guidance was sought from the UG[5] to make the determination. Additionally, the assessment was not documented because DED officials were unaware it needed to be.

DED officials stated they believed the MHDC was not a subrecipient at the time of the award. DED officials further stated since they originally did not consider the MHDC to be a subrecipient, they did not implement the required subrecipient monitoring (see section B), filed an inaccurate schedule of expenditures of federal awards (see finding number 2021-002), and did not identify a significant error in a federal report submitted by the MHDC (see finding number 2021-003A). Officials believed that because the MHDC is a state entity, subrecipient monitoring was not required.[6] As part of the audit process, we requested DED officials justify how the MHDC is not a

[5]2 CFR Section 200.331(a), (b), and (c) list criteria to consider when making this determination.

[6]The Missouri Housing Development Commission (MHDC) was established under Chapter 215, RSMo, in 1969 and under Section 215.020, RSMo, is an instrumentality of the state of Missouri, which constitutes a body corporate and politic. The Commission includes the Governor, Lieutenant Governor, State Treasurer, Attorney General and six persons appointed by the Governor with the advice and consent of the Senate.

subrecipient when considering the UG requirements.[7] Based on these discussions, officials agreed the MHDC was a subrecipient.

B. Subrecipient Monitoring

The DED did not implement a subrecipient monitoring program to monitor the MHDC, the sole subrecipient.

Risk assessment

The DED did not perform a risk assessment of its subrecipient, MHDC, to determine the extent of monitoring necessary for an effective subrecipient monitoring system. The risk assessment was not performed because the DED did not properly classify the MHDC as a subrecipient (see section A). In addition, without consideration of the subrecipient's risk of noncompliance, the DED did not develop an adequate monitoring approach necessary to ensure compliance with the ERA Program award it passes through to the subrecipient.

Subrecipient monitoring procedures

The DED did not monitor the MHDC for the ERA Program in the following areas:

- Activities allowed and unallowed, to ensure the activities performed by the MHDC were compliant with ERA Program requirements.
- Costs allowed and unallowed, to ensure the costs paid by the MHDC were compliant with ERA Program requirements.
- Eligibility, to ensure MHDC only provided program monies to applicants who were eligible based on ERA Program requirements.

Additionally, the DED did not follow up on and ensure the MHDC took appropriate action to address the deficiency identified in MHDC's Single Audit, for the year ended June 30, 2021, related to approximately $1 million in questioned costs.[8] Also, the DED did not issue a management decision related to the deficiency identified in MHDC's Single Audit as required by federal regulations.

Conclusions

DED officials stated they did not perform the risk assessments or implement a subrecipient monitoring program because they originally believed the MHDC was not a subrecipient. See section A for more information about this incorrect determination. Without an established subrecipient monitoring program, the DED cannot provide assurance that MHDC is complying with ERA Program requirements. Additionally, the DED cannot ensure

[7]Rule 2 CFR Section 200.331(a) and (b).

[8]The audit report stated MHDC identified $462,448 of known questioned costs and $599,879 of potential questioned costs.

deficiencies identified through the subrecipient's audits are timely and appropriately addressed.

Recommendations

The DED:

A. Develop and implement procedures regarding subrecipient determinations and ensure a determination is made when program funds are disbursed to determine if the recipient of the funds is a subrecipient or a vendor.

B. Formally assess and document each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Additionally, develop a subrecipient monitoring program that includes ensuring the subrecipient is compliant with program and relevant legal provisions and appropriate monitoring of subrecipient audit findings related to the program.

Auditee's Response

A. We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

B. We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-002. DED SEFA

Federal Agency:	Department of the Treasury
Federal Program:	21.023 COVID-19 - Emergency Rental Assistance Program
	21.026 COVID-19 - Homeowner Assistance Fund
State Agency:	Department of Economic Development (DED)
Type of Finding:	Noncompliance

The expenditures reported on the DED's schedule of expenditures of federal awards (SEFA) submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the misstatement had not been identified during the audit, DED program expenditures would have been understated by $337,542,257[9] in the statewide SEFA as shown below:

Reported Expenditures	Actual Expenditures	Understated
$0	$337,542,257	$337,542,257

[9]Of this amount, $323,715,323 applies to the Emergency Rental Assistance Program and $13,826,934 applies to the Homeowner Assistance Fund.

Rule 2 CFR Section 200.510(b) requires the recipient of federal awards to prepare a SEFA including federal awards expended for each federal program. The omitted expenditures were all payments to a subrecipient. DED officials stated they did not include the expenditures to the subrecipient on their SEFA because they considered the subrecipient to be a state agency instead of a subrecipient. See finding number 2021-001 for more information about this incorrect determination. After discussion with agency officials, they agreed these expenditures should have been reported on the SEFA and subsequently submitted a revised SEFA to the DOA. The DOA included the revised amount in the statewide SEFA.

Recommendation

The DED ensure an accurate SEFA is prepared and submitted to the DOA.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-003. DED Performance and FFATA Reporting

Federal Agency:	Department of the Treasury (Treasury)
Federal Program:	21.023 COVID-19 - Emergency Rental Assistance Program 2021 - ERAE0511 and ERAE0512
State Agency:	Department of Economic Development (DED)
Type of Finding:	A - Internal Control (Material Weakness) and Noncompliance B - Noncompliance

The DED did not establish an internal control system over required federal reporting of the Emergency Rental Assistance (ERA) Program and did not identify a significant inaccuracy in a performance report. In addition, the required Federal Funding Accountability and Transparency Act (FFATA) reporting was not submitted for state fiscal year 2021. The DED provided a $324 million subaward to the Missouri Housing Development Commission (MHDC) from the ERA Program in fiscal year 2021. This first-tier subaward[10] accounted for 100 percent of the program's expenditures.

The DED is responsible for administering the ERA Program. The DED contracted with the MHDC to implement the ERA Program and to follow all federal guidelines related to the ERA Program, including reporting requirements.

The ERA Program requires recipients to certify and submit monthly and quarterly performance reports, which include a brief narrative describing the performance and accomplishments over the reporting period. The monthly

[10]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the DED, on behalf of the federal awarding agency, the Treasury.

reports provide the Treasury with the number of households receiving assistance and the amount of ERA funds expended in the reporting period. The quarterly reports include a standard federal financial report, various financial data points, and participant household payment data. The DED contracted with the MHDC to prepare and submit these reports on the DED's behalf.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Per the *ERA Reporting Guidance* issued by the Treasury,[11] the Treasury would submit, on behalf of the recipients, the required FFATA reports into the FFATA Subaward Reporting System (FSRS) based off the information provided by the DED on its first quarter performance reports.

A. Performance Reporting

An internal control system to achieve compliance with federal reporting requirements has not yet been developed and a quarterly performance report was inaccurate.

The DED contracted with MHDC to submit the ERA Program performance reports on the DED's behalf. DED officials believed the contract with MHDC stating MHDC would administer the ERA Program and follow all federal guidelines, including the federal reporting requirements, was adequate reasoning for their lack of a control system and review process. Therefore, no additional controls were implemented, such as reviewing the reports for accuracy and completeness before the report is filed. A DED official stated the DED reviewed the reports submitted by the MHDC, but this review was performed after the report had already been submitted by the MHDC, was to ensure the report was complete, and was not documented.

To test compliance of the performance report accuracy and timely submittal, we reviewed reporting documentation for 2 of the reports that were required to be submitted within our audit period. We identified 1 quarterly report that inaccurately stated the MHDC was a contractor instead of a subrecipient. A DED official stated this error was not identified during review because the DED did not consider the MHDC to be a subrecipient (see finding number 2021-001A). Because of this error, the Treasury did not file the FFATA report on behalf of the DED (see section B).

Rule 2 CFR Section 200.329(c), requires non-federal entities to submit performance reports at the interval required by the federal awarding agency containing data elements approved by the OMB. Additionally, Rule 2 CFR 200.303(a) requires the non-federal entity to "[e]stablish and maintain

[11] <https://home.treasury.gov/system/files/136/ERA-Reporting-Guidance-v2.pdf>, page 14, accessed on April 28, 2022.

effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

B. Transparency Reporting

The DED did not take the appropriate steps to ensure the required FFATA reporting occurred. The Treasury provided guidance to recipients stating the Treasury would submit, on behalf of the recipients, the required FFATA reports based on the quarterly performance reports submitted. However, the MHDC incorrectly listed itself as a contractor instead of a subrecipient, and the DED did not identify the error in the quarterly performance report, causing the Treasury to not submit the required FFATA reports.

Contractor payments are not required to be reported under FFATA; therefore, the Treasury did not submit the FFATA report for ERA Program based off of the performance report information. As a result, payments made by the DED have not been reported into the FSRS, resulting in the lack of the FFATA reporting.

Rule 2 CFR Part 170, Appendix A, requires non-federal entities to report first-tier subawards of $30,000 or more to the FSRS no later than the end of the month following the month in which the subaward was made. Information entered into the FSRS is publicly available at USASpending.gov. In addition to noncompliance with federal requirements, not reporting subawards to the FSRS accurately and timely increases the risk that those using the reports could rely on inaccurate information.

Recommendations

The DED:

A. Develop an internal control system over federal reporting requirements for the ERA Program and ensure reports are submitted accurately.

B. Take the steps necessary to ensure the FFATA reporting requirements are met.

Auditee's Response

A. We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

B. We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-004. Medicaid National Correct Coding Initiative

Federal Agency:	Department of Health and Human Services (DHHS)	
Federal Program:	93.767	Children's Health Insurance Program
		2020 - 2005MO5021
		2021 - 2105MO5021
	93.778	COVID-19 - Medical Assistance Program

	93.778 Medical Assistance Program 2020 - 2005MO5MAP and 2005MO5ADM 2021 - 2105MO5MAP and 2105MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

As noted in our previous audit,[12] the MHD has not fully implemented the Medicaid National Correct Coding Initiative (NCCI) edits in the Medicaid Management Information System (MMIS) as required. During the year ended June 30, 2021, the MHD made Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) payments, subject to NCCI edits, totaling approximately $8 billion.

The DSS contracts for the operation and maintenance of the MMIS. Medical providers submit fee-for-service claims for services provided to Medicaid and CHIP participants in the MMIS, and payments are made through the MMIS. To help ensure only allowable claims are paid, system edit checks flag and/or deny payment on suspicious or unusual claims. Section 6507 of the Affordable Care Act (Section 1903(r) of the Social Security Act[13]) requires the MHD to completely and correctly implement specific NCCI methodologies and edits into the MMIS. The purpose of the NCCI is to promote correct coding, prevent coding errors, prevent coding manipulation, and reduce improper payments. The DHHS - Centers for Medicare and Medicaid Services (CMS) published the Medicaid NCCI Policy Manual and the Medicaid NCCI Technical Guidance Manual to provide specific requirements and assist state Medicaid agencies to implement the NCCI methodologies.

The two NCCI edit categories are Procedure-to-Procedure (PTP) edits that are designed to identify pairs of procedure codes that should not be reported together; and Medically Unlikely Edits (MUE) that limit the number of units of service allowed for certain services and items. The DHHS-CMS provides PTP and MUE edit files to the MHD quarterly. Each quarterly edit file contains all current edits and replaces the previously provided edit file. Section 7 of the Medicaid NCCI Technical Guidance Manual requires the MHD to implement the edit files into the MMIS on the first day of each quarter. If the applicable edit files are not implemented by the first day of the second month of the quarter, the MHD is required to reprocess any claims processed with outdated edits once the updates are implemented.

[12]See single audit report at <https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>, finding number 2020-002.
[13]Title 42 USC 1396b(r)

Rather than quarterly implementation, the MHD through the MMIS contractor implements the PTP edit files annually; and the MHD does not reprocess claims upon implementation of the edits. For example, the MMIS contractor implemented the PTP edit file for the quarter ended March 31, 2021, in January 2021; and the MHD did not reprocess claims paid for the quarters ended June 30, 2020, September 30, 2020, and December 31, 2020, with the updated edits. In addition, the MHD has not implemented any of the MUE edit files received. MHD officials indicated they are working with the MMIS contractor to fully implement both the PTP and MUE edits.

In addition to noncompliance with Section 6507 of the Affordable Care Act, the failure to fully implement the NCCI edits and reprocess claims paid with incorrect edits increases the risk that coding errors or irregularities will go undetected, and improper payments will be made. To ensure compliance with the NCCI requirements, the MHD should establish internal controls over NCCI edits. Rule 45 CFR Section 75.303(a) requires the non-Federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-005. Medicaid and CHIP Participant Eligibility

Federal Agency:	Department of Health and Human Services	
Federal Program:	93.767	Children's Health Insurance Program 2020 - 2005MO5021 2021 - 2105MO5021
	93.778	COVID-19 - Medical Assistance Program
	93.778	Medical Assistance Program 2020 - 2005MO5MAP and 2005MO5ADM 2021 - 2105MO5MAP and 2105MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD) and Family Support Division (FSD)	
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance	

As similarly noted in our 2 previous audits,[14] the DSS does not have sufficient controls to ensure compliance with the eligibility requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct system overrides for some MAGI-based participants, preventing their cases from being closed when necessary. There were approximately 1.1 million Medicaid and CHIP participants as of June 30, 2021.

To ensure MAGI-based participants continue to be eligible for benefits, 42 CFR Sections 435.916 requires a redetermination of eligibility once every 12 months, or when circumstances affecting a participant's eligibility change. The regulation requires termination of benefits when a participant no longer meets eligibility requirements. On March 19, 2020, the eligibility redetermination and most termination requirements were temporarily suspended in response to the COVID-19 public health emergency (PHE) and the suspension remained in effect for the entire audit period. All validly enrolled participants on March 19, 2020, remained continuously enrolled throughout the audit period except for participants who requested removal, relocated to another state, or died.

The Medicaid Eligibility Determination and Enrollment System (MEDES), implemented in January 2014, tracks eligibility information for MAGI-based participants, including redetermination due dates; and in some cases, performs redeterminations. Non-automatic redeterminations for MAGI-based participants are performed manually by FSD specialists. Eligibility information is transferred from the MEDES into the Medicaid Management System (MMIS), the Medicaid claims payment system, nightly. To ensure continuous enrollment during the PHE, the DSS programmed the MEDES to continue coverage effective March 18, 2020, except in the case of a participant's death, move out of state, or voluntary closure. For some exceptions, the MEDES automatically closes the case. For other exceptions, an FSD specialist manually records the reason for closure and initiates closure of the participant's case in the MEDES.

MEDES operations have been problematic since implementation and manual overrides to individual cases to compensate for previous system errors and limitations were not corrected. DSS officials explained there was a period of time when the MEDES was incorrectly closing some eligible cases before a redetermination could be performed. To prevent affected cases from being closed, DSS personnel manually overrode system controls. However, once these system limitations were corrected in June 2017, the DSS did not remove

[14]See single audit reports at <https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>, finding numbers 2020-003 and 2019-005.

the previously-established manual overrides, which prevented the system from taking automatic actions such as identifying cases needing redetermination and closing cases.

To test compliance with eligibility requirements in effect during the audit period, we reviewed 60 MAGI-based participants that were continuously enrolled during the year ended June 30, 2021. We identified 3 participants with previously-established system overrides, 1 of whom (2 percent) was no longer eligible for Medicaid. This participant was initially enrolled in December 2014 and became ineligible in February 2016 when she moved out of state. An FSD specialist recorded in the participant's file the reason the participant was ineligible and initiated closure of the case; however, DSS officials indicated the previously-established system overrides prevented the case from closing. No Medicaid payments were made on behalf of this ineligible participant during the year ended June 30, 2021.

In response to prior audit recommendations, DSS officials indicated they recently developed a report to identify MEDES participants with overdue redeterminations due to these system problems; however, the DSS has not reviewed these participants to ensure they remain eligible and do not meet one of the exceptions requiring case closure during the PHE. DSS officials indicated once the PHE ends, they plan to begin removing the manual overrides and performing redeterminations for these participants.

The failure to implement adequate internal controls to ensure ineligible participant cases are closed can result in Medicaid and CHIP payments being made on behalf of ineligible individuals, which would be unallowable costs of the federal programs. Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD and the FSD review participants with manual overrides in the MEDES to ensure the participants remain eligible and do not meet one of the exceptions requiring removal from the Medicaid and the CHIP during the PHE. In addition, the DSS should review and correct the eligibility for the ineligible participant identified in this finding.

Auditee's Response

We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

Auditor's Comment

The DSS Corrective Action Plan (CAP) states the DSS disagrees there is a significant deficiency in internal controls because only one ineligible participant was identified, there were no questioned costs, and the case has since been closed. The CAP states the DSS has processes in place to terminate

eligibility for individuals who are deceased, voluntarily request closure, or report they have moved out of state. However, these processes are not in place for participant cases with manual overrides, and although recommended in prior audits, the DSS has not reviewed those cases to ensure the participants remain eligible and do not meet one of the exceptions requiring termination during the PHE. Until the manual overrides are corrected and/or applicable participants reviewed, there is continued risk of improper payments on these cases. Therefore, this finding is valid.

2021-006. Foster Care Maintenance Payment Rates

Federal Agency:	Department of Health and Human Services
Federal Program:	93.658 Foster Care - Title IV-E 2020 - G2001MOFOST 2021 - G2101MOFOST
State Agency:	Department of Social Services (DSS) - Children's Division (CD) and Division of Finance and Administrative Services (DFAS)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

The DSS has not documented policies and procedures, including a periodic schedule, for reviews of Foster Care program maintenance payment rates. In addition, the DSS could not provide documentation supporting any review of the rates in effect for the year ended June 30, 2021. During that period, the DSS paid maintenance payments totaling about $42 million (excluding prior quarter adjustments) for approximately 7,000 children.

The DSS provides Foster Care maintenance payments to foster homes, relative homes, and residential facilities to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, and other travel and incidental expenses benefiting the child. Foster Care maintenance payment rates are set during the annual budget process, in which the DSS submits budget requests based on proposed rates and amounts. These requests are reviewed, potentially revised, and approved by the general assembly and the governor. The rates approved for the year ended June 30, 2021, were the same as those set for the year ended June 30, 2020. The fiscal year 2020 rates increased by 1.5 percent from the prior year rates.

Title 42 USC Section 671(a)(11) provides that in order for a state to be eligible for payments, the State Plan must provide for periodic review of amounts paid as Foster Care maintenance payments, to assure their continuing appropriateness. In addition, 45 CFR Section 1356.21(m)(1) requires the DSS to review the Foster Care maintenance payment amounts at reasonable, specific, time-limited periods established by the DSS.

DSS has not implemented a schedule or any procedures for reviewing and determining the appropriateness of the Foster Care maintenance payment

rates as required. In addition, for the rates in effect for the year ended June 30, 2021, DSS officials could not provide any documentation detailing a review or analysis supporting the rates requested during the budget process. Without a schedule or documented reviews, the DSS cannot demonstrate that reviews were completed as required or that the rates paid are appropriate.

Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." Paragraph 12.01 of the *Standards for Internal Control in the Federal Government*, also known as the Green Book, states "management should implement control activities through policies."

Recommendation

The DSS through the CD and the DFAS develop policies and procedures, including a reasonable and specific schedule, for periodic reviews of Foster Care program maintenance payments and rates, and implement the schedule for reviewing and determining the appropriateness of the payments and rates as required. Also, maintain documentation of all reviews performed.

Auditee's Response

We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

Auditor's Comment

The DSS Corrective Action Plan (CAP) states the DSS disagrees with the finding because the department has existing procedures to review the Foster Care maintenance payment rates as part of the annual budget preparation process. The CAP also states the DSS provided auditors documentation of the annual budget meeting to demonstrate the review occurred. Budget meeting documentation provided showed the requested rates were discussed, but did not include any evidence a detailed review or analysis of the rates for continued appropriateness occurred. Without retaining documentation of reviews or analyses of the rates, the DSS cannot demonstrate the rates were reviewed for continued appropriateness annually or reviewed at all. Without documented policies and procedures, the DSS cannot demonstrate proper internal controls have been established to ensure the rates are reviewed periodically as required. Therefore, this finding is valid. In addition, the CAP states the DSS will record the minutes from the portion of the meeting regarding review of maintenance payment rates going forward. However, recordings of budget meeting discussions are not sufficient in place of documented policies and procedures, and detailed reviews or analyses.

2021-007. Child Care Corrective Payments

Federal Agency:	Department of Health and Human Services
Federal Program:	93.575 COVID-19 - Child Care and Developmental Block Grant 2020 - G2001MOCCC3
	93.575 Child Care and Developmental Block Grant 2020 - G2001MOCCDF 2021 - G2101MOCCDF
	93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund 2020 - G2001MOCCDF 2021 - G2101MOCCDF
State Agency:	Department of Social Services (DSS)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance
Questioned Costs:	$179

DSS controls over the Child Care Development Fund (Child Care) program's corrective (manual) subsidy payments to child care providers are not sufficient to prevent improper payments. The DSS made unsupported corrective payments and/or overpaid providers on behalf of 3 children. During the year ended June 30, 2021, the DSS paid over 2,800 providers serving approximately 44,400 children of eligible clients about $121 million, including about $8 million in corrective payments.

The DSS provides subsidy funds to child care providers who serve eligible clients (parents/caregivers). Once approved for services, the client selects a provider and the DSS enters into an agreement/contract with the provider. An eligibility specialist sets maximum authorized service units for the amount and type of care that best meets the client's need, and enters this into the Family Assistance Management Information System (FAMIS) for each child. In October 2019, the DSS implemented a new electronic time and attendance reporting system, the Child Care Business Information Solution (CCBIS). Clients create and use CCBIS profiles to check their children in and out of the provider's care. The CCBIS maintains information related to these events, such as the date, time, and client presence; and requires this information for payment. This information is later approved by clients and used by providers to invoice the DSS monthly. The CCBIS interfaces with the FAMIS to systematically process payments. The DSS added providers to the CCBIS throughout the year ended June 30, 2021, and most providers were using the CCBIS by June 2021.

While most provider payments are systematic through the CCBIS/FAMIS interface, some corrective (manual) payments are needed. If a provider identifies discrepancies in its systematic payment(s), the provider may request corrective payment from the DSS within 60 days of a service month's end. Corrective payment requests must be supported by payment resolution request (PRR) forms summarizing the discrepancy and client-signed copies

of attendance records. DSS personnel within the Child Care Payment Unit review and approve the PRR form and attendance records and issue the corrective payment. Payment discrepancies requiring corrective payments can occur for various reasons, such as instances in which a client failed to sign the child in and/or out. There was an increase in corrective payments during the year ended June 30, 2021, as a result of certain leniencies granted during the pandemic and possibly attributable to clients and providers gaining experience with the CCBIS.

To test compliance with program requirements, we selected a sample of 60 children. For each child, we reviewed related provider agreements and documentation supporting payment(s) for one service month, including corrective payments if applicable. The department made payments totaling approximately $32,400 to providers on behalf of these 60 children for the month reviewed, including approximately $2,300 in corrective payments for 13 children. Documentation was not adequate to support corrective payments for 3 of 13 cases with corrective payments reviewed (23 percent). The DSS could not locate the PRR form or attendance records supporting the corrective payment for 1 case. The corrective payments for the other 2 cases were made in error because the submitted attendance records did not support the payment and/or total payments exceeded the maximum monthly amount authorized for the child. Unsupported/unauthorized corrective payments for these 3 cases totaled $196. We question the federal share, or $179 (91.51 percent).

Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award." Rule 45 CFR Section 98.68(a) requires the lead agency to document in its Child Care subsidy state plan that is has effective controls to ensure integrity and accountability in the program. To ensure controls are effective, the DSS needs to review, strengthen, and enforce policies and procedures to ensure Child Care subsidy provider corrective payments are properly supported and authorized.

Program transfer

Effective August 28, 2021, through Executive Order 21-02, the Governor transferred the Child Care program, including some personnel, from the DSS to the Department of Elementary and Secondary Education (DESE) - Office of Childhood. The DSS remained the lead agency responsible for all Child Care program policies and procedures during the year ended June 30, 2021. In subsequent years, the DSS will continue to perform certain agreed-upon responsibilities for the program.

Recommendation

The DSS and the DESE review, strengthen, and enforce policies and procedures regarding Child Care subsidy provider corrective payments. These procedures should include receipt and retention of payment resolution request forms and attendance records that sufficiently support the corrective

payments. The DSS should review and correct the overpayments for the children identified in this finding.

Auditee's Response

We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.

Auditor's Comment

The Corrective Action Plan (CAP), issued by the DSS and the DESE, states the DSS and the DESE disagree the errors identified in the finding are significant. In the CAP, the DSS and the DESE recalculated an immaterial audit test error rate; and argued that even though payments were made without required documentation for 2 of the 3 errors, the errors were not "true" errors because they did not result in improper payments.

The DSS's and the DESE's attempt to restate the audit test results, for the purpose of minimizing these errors, is misleading. The DSS/DESE-recalculated error rate includes each individual service unit (attendance date) for both types of payments (systematic and corrective) tested in our sample of 60. While the total test results were considered when giving our opinion on the Child Care program as a whole, it was necessary to evaluate the results of the testing of systematic and corrective payments separately because the payment types are under separate internal control structures. The finding addresses the internal control deficiencies and errors associated with the corrective payments; therefore, in order to put these items into proper perspective, it is more appropriate to describe the test results specific to corrective payments. Because documentation was not adequate to support corrective payments for 3 of 13 cases with corrective payments reviewed (23 percent), and corrective payments were material to the program (about $8 million during the year), there is a reasonable possibility that noncompliance was not prevented, or detected and corrected, on a timely basis during the audit period. Therefore the finding is valid.

2021-008. DSS FFATA Reporting

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.558 Temporary Assistance for Needy Families (TANF) 2020 - 2001MOTANF 2021 - 2101MOTANF
	93.568 COVID-19 - Low-Income Home Energy Assistance (LIHEAP)
	93.568 Low-Income Home Energy Assistance (LIHEAP) 2021 - 2101MOLIEA
Federal Agency:	Department of Justice (DOJ)
Federal Program:	16.575 Crime Victim Assistance (CVA) 2017 - 2017-VA-GX-0079 2018 - 2018-V2-GX-0035

2019 - 2019-V2-GX-0044

State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)

Type of Finding: Internal Control (Significant Deficiency) and Noncompliance

The DFAS needs to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the TANF, LIHEAP, and CVA programs. During state fiscal year 2021, the DFAS did not fully comply with FFATA reporting requirements for more than half of the subawards reviewed. During state fiscal year 2021, the DSS disbursed approximately $12 million in first-tier subawards[15] to 133 subrecipients of the TANF program, $54 million in first-tier subawards to 21 subrecipients of the LIHEAP, and $50 million in first-tier subawards to 131 subrecipients of the CVA program. First-tier subawards accounted for approximately 6 percent, 67 percent, and 97 percent of the TANF, LIHEAP, and CVA programs' expenditures, respectively.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Rule 2 CFR Part 170, Appendix A, requires the DFAS to report first-tier subawards of $30,000 or more to the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was made. Information entered into the FSRS is publicly available at USASpending.gov.

Internal controls

DFAS policies and procedures over the FFATA reporting process require a supervisory review of the information uploaded to the FSRS, but do not require the supervisors maintain documentation of reviews performed.

DFAS personnel prepare a monthly excel spreadsheet of data from various sources including contracts and federal funding disclosure information sheets. DFAS personnel transfer the spreadsheet data to the federal FSRS template, and upload the data to the FSRS. Various subaward data is uploaded, including the entity name, award amount, and the date issued. No one could provide documentation supporting the supervisory reviews performed.

Without adequate documented supervisory review over FFATA reporting, the DFAS has less assurance the information included in the FFATA reporting for the TANF, LIHEAP, and CVA programs are complete and accurate. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides

[15]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the DSS, on behalf of the federal awarding agencies, the DHHS and the DOJ.

reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

FFATA reporting

The DFAS did not comply with FFATA reporting requirements for the TANF, LIHEAP, and CVA programs. To test compliance with FFATA reporting requirements, we reviewed 41 program subawards totaling $14 million for the TANF, LIHEAP, and CVA programs awarded in fiscal year 2021. Instances of noncompliance identified are shown in the following table.

Transactions Tested	Subaward not reported (1)	Report not timely (2)	Subaward amount incorrect	Subaward missing key data elements
41	3	24	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely (2)	Subaward amount incorrect	Subaward missing key data elements
$14,019,443	$362,528	$13,098,375	$0	$0

(1) All were CVA subawards.

(2) Reports were submitted 14 days to 3 months after the last day of the month following the month in which the subawards were made. We identified 20 errors totaling $955,500 for the TANF program and 4 errors totaling $12,142,875 for the LIHEAP program.

DFAS personnel could not explain why these errors occurred. In addition to noncompliance with federal requirements, not reporting subawards to the FSRS accurately and timely increases the risk that those using the reports could rely on inaccurate information.

Recommendation

The DSS through the DFAS strengthen internal controls related to FFATA reporting by having supervisors maintain documentation of reviews performed of the information reported to the FSRS for the TANF, LIHEAP, and CVA programs. In addition, the DFAS should complete FFATA reporting in accordance with the applicable requirements.

Auditee's Response

We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.

Auditor's Comment

The DSS Corrective Action Plan (CAP) states the DSS disagrees that having supervisors document their review of information reported to the FSRS is a necessary component of strong internal controls because regulations do not require documentation of such reviews. The CAP states the DSS adheres to formalized procedures for FFATA reporting. However, without requiring documentation of supervisory reviews performed, the DSS cannot demonstrate adherence to the established policies and procedures. Because effective internal controls include documentation demonstrating the controls

are operating in accordance with the established internal control system, this finding is valid.

2021-009. ELC Program Subrecipient Reimbursements

Federal Agency:	Department of Health and Human Services
Federal Program:	93.323 COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2019 and 2020 - NU50CK000546
State Agency:	Department of Health and Senior Services (DHSS) - Division of Community and Public Health (DCPH)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance
Questioned Costs:	$105,507

The DHSS did not have sufficient controls and procedures to ensure ELC program reimbursements to subrecipients were allowable, reasonable, and supported with sufficient documentation. As a result, unsupported reimbursements totaling $105,507 were made to some subrecipients.

The ELC program was developed to help combat infectious diseases and support public health agencies, with funding and resources for detection and prevention of disease. With the rise of COVID-19, the DHSS, through the ELC program, received and spent funds for testing, contact tracing, vaccinations, and other COVID-19 activities. The DHSS, through the DCPH, provides ELC program funding to subrecipients to provide COVID-19 support to communities. During the year ended June 30, 2021, the DHSS disbursed approximately $22.7 million to 123 subrecipients of the ELC program, including county and city health departments and universities. Disbursements to subrecipients represented approximately 53 percent of the program's expenditures.

Rule 2 CFR Section 200.403 provides that costs charged to federal programs should be necessary and reasonable for the performance of the federal award and adequately documented.

Per Section 6 of the program services contract, ELC program subrecipients must submit a completed request for payment form monthly for reimbursement of costs. The request for payment form consists of one single amount, representing the total amount of expenditures requested for reimbursement. No other documentation is required for reimbursement. DCPH staff review, approve, and process the forms for reimbursement; however, the DCPH has not implemented procedures for reviewing detailed supporting documentation, at least on a test basis. In addition, as noted in finding number 2021-010, the DCPH did not adequately monitor the ELC program subrecipients.

To test compliance with program requirements, we selected a sample of 60 reimbursements totaling $469,675 to 33 subrecipients during the year ended June 30, 2021. Documentation was not adequate to support 14 of 60 reimbursements reviewed (23 percent).[16] These 14 reimbursements, which were made to 13 county health departments, were supported by a request for payment form but no other documentation. To determine whether these 14 reimbursements were allowable and adequately supported, we requested DCPH staff obtain detailed supporting documentation such as invoices, receipts, and/or payroll records from the subrecipients. In response to our request, the DCPH provided quarterly activity reports prepared by the subrecipients, containing brief written summaries and descriptions of services performed during the quarter. The DCPH did not obtain and provide any detailed supporting documentation for these 14 reimbursements. DCPH officials indicated they believed the quarterly reports were sufficient to support the reimbursements; however, relying on quarterly summary reports without detailed supporting documentation does not provide adequate assurance the reimbursements were in accordance with federal requirements. We question the federal share of the 14 unsupported reimbursements, or $105,507 (100 percent). Known questioned costs for unsupported reimbursements to ELC program subrecipients represent approximately 22 percent of reimbursements reviewed. If similar errors were made on the remaining population of ELC program subrecipient reimbursements, questioned costs could be significant.

Without procedures for reviewing detailed documentation supporting reimbursements to ELC program subrecipients, the DCPH cannot demonstrate adequate internal controls to ensure costs are allowable, reasonable, and supported. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing that Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DHSS through the DCPH establish procedures for reviewing detailed documentation supporting reimbursements to ELC program subrecipients to ensure costs are allowable, reasonable, and supported.

Auditee's Response

We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

Auditor's Comment

The DHSS Corrective Action Plan states the DHSS disagrees with the finding because the department plans to begin reviewing detailed documentation

[16] Although not required, some subrecipients attached detailed supporting documentation to their request for payment forms.

supporting subrecipient reimbursements when it starts performing subrecipient monitoring procedures in state fiscal year 2023. However, because the DCPH did not review documentation supporting reimbursements to ELC program subrecipients during the audit period, this finding is valid.

2021-010. ELC Program Subrecipient Monitoring

Federal Agency:	Department of Health and Human Services
Federal Program:	93.323 COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2019 and 2020 - NU50CK000546
State Agency:	Department of Health and Senior Services (DHSS) - Division of Community and Public Health (DCPH)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

The DCPH did not perform subrecipient monitoring procedures in accordance with the department monitoring policy. During the year ended June 30, 2021, the DHSS disbursed approximately $22.7 million to 123 ELC subrecipients.

Rule 2 CFR Section 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Rule 2 CFR Section 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. Pass-through entities are required to follow up and ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.

The DHSS's subrecipient monitoring process, outlined in the DHSS's Financial Policy, provides the requirements for monitoring the department's subrecipient financial assistance agreements. Program divisions are required to develop a monitoring plan for each subrecipient contract. Monitoring plans include the planned frequency of monitoring activities, monitoring procedures to be utilized, and potential corrective actions. The types of monitoring can include routine receipt and review of required reports, invoices, receipts, and supporting documentation and periodic on-site visits or desk reviews. In addition, the monitoring process requires a risk assessment at the start of a new subrecipient contract and categorizes each subrecipient contract as high, medium, or low risk. The risk category determines the required type and nature of further monitoring of the subrecipient contract.

During state fiscal year 2021, the DCPH did not adequately monitor ELC program subrecipients. The DCPH did not develop a monitoring plan as required by the DHSS monitoring policy. In addition, risk assessments to determine the nature, timing, and extent of monitoring procedures; and monitoring reviews were not performed as required by federal regulations and the monitoring policy. DCPH officials indicated subrecipient monitoring procedures were not performed due to the rapid distribution of COVID-19 funding to subrecipients. DCPH officials also indicated they intend to start performing monitoring reviews in state fiscal year 2023 with all reviews completed by March 2024.

When subrecipient monitoring procedures are not performed, there is increased risk that noncompliance with program requirements will go undetected. A detailed monitoring plan for ELC subrecipients is necessary to demonstrate adequate internal controls over compliance with subrecipient monitoring requirements. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing that Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DHSS through the DCPH ensure subrecipient monitoring procedures are performed in accordance with the department monitoring policy.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-011. DHSS FFATA Reporting

Federal Agency:	Department of Health and Human Services (DHHS)	
Federal Program:	93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2019 NU50CK000546 2020 NU50CK000546
State Agency:	Department of Health and Senior Services (DHSS)	
Type of Finding:	Noncompliance	

During state fiscal year 2021, the DHSS did not complete Federal Funding Accountability and Transparency Act (FFATA) reporting within required timeframes for some ELC program subawards. During that fiscal year, the DHSS disbursed $22.7 million in first-tier subawards[17] to 123 subrecipients

[17]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the DHSS, on behalf of the federal awarding agency, the DHHS.

of the ELC program. First-tier subawards accounted for approximately 53 percent of the program's expenditures.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Rule 2 CFR Part 170, Appendix A, requires the DHSS to report first-tier subawards of $30,000 or more to the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was made. Various subaward data is reported, including the entity name, award amount, and the date issued. Information entered into the FSRS is publicly available at USASpending.gov.

To test compliance with FFATA reporting requirements, we reviewed 24 ELC program subawards totaling approximately $1.5 million, awarded in state fiscal year 2021. Of the subawards reviewed, 8 (33 percent) totaling $553,050 were not uploaded to the FSRS timely. These subawards were reported 25 days to 7 months after the last day of the month following the month in which the subawards were made. DHSS officials indicated the delays occurred because other COVID-19 related responsibilities took precedence over FFATA reporting.

In addition to noncompliance with federal requirements, not reporting subawards to the FSRS timely increases the risk that those using the reports could rely on inaccurate information.

Recommendation

The DHSS complete FFATA reporting for the ELC program within required timeframes.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-012. Medicaid SPPC Participant Choice Agreements

Federal Agency:	Department of Health and Human Services	
Federal Program:	93.778	COVID-19 - Medical Assistance Program
	93.778	Medical Assistance Program
		2020 - 2005MO5MAP and 2005MO5ADM
		2021 - 2105MO5MAP and 2105MO5ADM
State Agency:	Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services (DSDS)	
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance	

The DSDS does not have effective controls in place to ensure Participant Choice Agreements were obtained and/or retained for participants of the State Plan Personal Care (SPPC) program.

The DSDS is responsible for the direct administration of various Medical Assistance Program (Medicaid)-funded Home and Community Based Services (HCBS) programs for seniors and adults with disabilities, including the SPPC. During the year ended June 30, 2021, the DHSS made payments totaling approximately $816 million on behalf of approximately 63,000 participants of the SPPC.

As part of the initial assessment and annual reassessment processes, DSDS personnel are required to ensure a Participant Choice Agreement (DA-3 form) was signed by the participant and the assessor, and uploaded to the CyberAccess web tool. The DSDS utilizes Participant Choice Agreements to comply with 42 CFR Section 441.301(c)(4) and 42 CFR Section 441.302(d) that require participants be provided information and given choices regarding their care. Assessments and reassessments are completed by either DSDS personnel or provider personnel. DSDS personnel perform quality assurance reviews of assessments and reassessments completed by provider personnel, and are to ensure a signed Participant Choice Agreement was uploaded. Once the Participant Choice Agreement is uploaded to the CyberAccess web tool by the assessor, the original agreement is not retained.

To test compliance with federal requirements, we reviewed CyberAccess web tool records for 60 participants enrolled in the SPPC program during the year ended June 30, 2021. A Participant Choice Agreement was not in the web tool or retained elsewhere for 5 participants (8 percent) reviewed. Assessments or reassessments for these 5 participants were completed by providers, and DSDS quality assurance reviews did not identify these missing agreements. DSDS officials were unable to determine whether the forms were obtained but not uploaded to the CyberAccess web tool or were never obtained.

Without obtaining and retaining a Participant Choice Agreement, the DSDS cannot demonstrate the participant was provided the proper choices in care services as required. Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DHSS through the DSDS implement procedures to ensure a signed Participant Choice Agreement is obtained and retained for all participants of the State Plan Personal Care program.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-013. Medicaid Facility Survey Timeliness

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.777 COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
	93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
	2017, 2019, 2020, and 2021 - TITLEXVIII
	2019, 2020, and 2021 - TITLEXIXSS
	2020 and 2021 - CLIA
	2020 and 2021 - TITLE18CRS
	2020 and 2021 - XVIIIIMPAC
State Agency:	Department of Health and Senior Services (DHSS) - Section for Long-Term Care Regulation (SLCR)
Type of Finding:	Noncompliance

The SLCR did not perform facility survey procedures within required timeframes. During the year ended June 30, 2021, the DHSS through the SLCR surveyed 539 providers, including 526 long-term care nursing facilities and 13 independent care facilities for individuals with intellectual disabilities.

The DHSS is the state survey agency charged with inspecting providers of the Medical Assistance Program (Medicaid), including hospitals, nursing facilities, and other long-term care facilities. Under 42 CFR Section 431.108, as a basis for participation in Medicaid, providers are subject to survey and certification by the DHHS - Centers for Medicare and Medicaid Services (DHHS-CMS) or the DHSS to ensure providers and suppliers are in compliance with regulatory health and safety standards and conditions of participation.

The DHHS-CMS provides the State Operations Manual (SOM) to state agencies as guidelines for the survey and certification of providers. SOM Chapter 2, Section 2728, requires the state agency to mail the provider a copy of Form CMS-2567 (Statement of Deficiencies and Plan of Correction) within 10 working days after the survey. In addition, SOM Chapter 7, Section 7317.2, requires onsite revisits to occur any time between the last correction date on the plan of correction and the 60th day from the survey date to confirm the facility is in substantial compliance, and in certain cases, has the ability to remain in substantial compliance. Due to the COVID-19 pandemic, in March 2020, the DHHS issued a memo to all state survey agencies that suspended non-emergency surveys and prioritized all remaining survey activity. This allowed agencies to focus their surveys on infectious disease and abuse concerns and complaints. In August 2020, the DHHS-CMS issued a memo allowing for the resumption of suspended surveys as long as the state survey agencies had the necessary resources available to conduct those surveys.

To test compliance with survey and certification requirements, we reviewed 32 provider surveys performed between September 1, 2020, and June 30, 2021. Of 31 surveys that required a Statement of Deficiencies and Plan of Correction, 8 statements (26 percent) were sent to facilities between 11 and 27 working days after survey exit instead of within 10 working days as required. DHSS officials indicated these delays were due in part to staff being reassigned to duties associated with COVID-19, staffing shortages within the DHSS, and increased findings of noncompliance leading to longer write-up time. In addition, of the 12 providers that required a revisit, the revisits to 2 facilities (17 percent) were completed 71 and 85 days after the initial survey date instead of within 60 days as required. DHSS officials indicated these items were delayed due to various facility issues including staffing shortages, large number of deficiencies, and/or inadequate plans of correction.

Recommendation

The DHSS through the SLCR ensure survey procedures are conducted within required timeframes.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-014. Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.778 COVID-19 - Medical Assistance Program 93.778 Medical Assistance Program 2020 - 2005MO5MAP and 2005MO5ADM 2021 - 2105MO5MAP and 2105MO5ADM
State Agency:	Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Type of Finding:	Noncompliance

As noted in our prior 6 audit reports,[18] the DD continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services (HCBS), Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program.

The DD with its six habilitation centers and five regional offices is responsible for the direct administration of various Medical Assistance Program (Medicaid)-funded HCBS programs for children and adults with disabilities, including the Comprehensive Waiver program. Various types of

[18]See single audit reports at <https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>, finding numbers 2020-005, 2019-007, 2018-014, 2017-017, 2016-006, and 2015-015.

services are allowed under the waiver, including residential habilitation services provided to 1,511 participants in group homes and 5,487 participants served by individualized supported living (ISL) providers during the year ended June 30, 2021. Residential habilitation services include care, supervision, and skills training in activities of daily living, home management, and community integration. Providers are paid a per diem rate for each participant receiving these services, based on the individual's needs. Certain costs, such as room and board, are not allowed to be included in per diem rates under the waiver program. During the year ended June 30, 2021, per diem payments for group home services totaled approximately $125 million, and per diem payments for ISL services totaled approximately $670 million.

In October 2013, the DD began phasing in acuity-based per diem rates to replace historical rates for residential habilitation services, and renewed the Comprehensive Waiver in July 2016 to include the new rates. However, these acuity-based per diem rates were not fully phased in as of June 30, 2021. Payments at the historical per diem rates are expressed as a percentage of the acuity-based rates, but some of these rates exceed 100 percent of the acuity-based rates. For participants who received residential habilitation services during the year ended June 30, 2021, DD officials indicated the DMH paid acuity-based per diem rates for approximately 92 percent of the participants in group homes and approximately 60 percent of the participants in ISL placements, and historical per diem rates for the remaining 8 percent and 40 percent, respectively. In state fiscal year 2022, the DMH received funding to fully phase in group home and ISL rates to the acuity-based rates. A corrective action plan approved by the federal DHHS - Centers for Medicare and Medicaid Services (DHHS-CMS), Division of Medicaid Field Operations-North in June 2019, stated the rates for ISL providers are planned to be fully implemented by 2024.

As noted in prior audits, the DD does not retain documentation to support per diem rates paid at historical rates exceeding acuity-based rates. The DD retains the group home individual plan of care and cost of living allowance (COLA) notices supporting some per diem rate increases. However, these documents do not show how the rate was originally determined or what costs were included in the per diem rate. To test compliance with various Comprehensive Waiver program requirements, we tested 60 payments to service providers during the year ended June 30, 2021. Of these 60 payments, 32 were to ISL providers, and 9 were to group homes for habilitation services. All ISL and group home payments tested were based on acuity-based per diem rates or historical rates that were less than or equal to acuity-based rates; therefore, no questioned costs were identified for the year ended June 30, 2021.

Audits performed by the DHHS - Office of Inspector General (DHHS-OIG), *Missouri Claimed Unallowable and Unsupported Medicaid Payments for Group Home Habilitation Services*, released in August 2015, and *Missouri Claimed Unallowable Medicaid Payments for Individualized Supported Living Habilitation Services*, released in March 2016, noted similar concerns with unsupported per diem rates for some group home payments and noted some ISL payments included unapproved and unallowable costs.

Payments to providers for those participants that have not been transitioned from the historical per diem rates to the acuity-based per diem rates, and at rates that exceed 100 percent of the acuity-based rates, are not adequately supported and documented as required by federal regulations. Similar errors of noncompliance will likely continue until all participants are transitioned to the acuity-based rate model.

Without proper documentation of the payment rates, the DD cannot demonstrate that payments based on these rates are proper and only include allowable costs. Rule 42 CFR Section 447.203(a) states, "[t]he agency must maintain documentation of payment rates. . . ." Rule 2 CFR Section 200.403(g) states costs must be adequately documented to be allowable. Also, the approved DD Comprehensive Waiver Program Application, Appendix I: Financial Accountability, section I-2(e), states "[r]ecords documenting the audit trail of adjudicated claims (including supporting documentation) are maintained by the Medicaid agency, the operating agency (if applicable), and providers of waiver services for a minimum period of 3 years." Adequate documentation of habilitation services per diem rates is necessary to ensure compliance with the federal requirements related to the Comprehensive Waiver program and to ensure only allowable costs are included in the per diem rates.

Recommendation

The DMH through the DD continue to transition all per diem rates paid to providers for residential habilitation services provided under the Comprehensive Waiver program from historical rates to acuity-based rates and ensure documentation to support per diem rates is maintained as required.

Auditee's Response

We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

Auditor's Comment

The DMH Corrective Action Plan states the DMH disagrees with the finding because all existing rates are now a factor of a rate study, the rate study serves as the documentation for all residential rates paid, and any other forms of documentation are irrelevant. However, as stated in the finding, payments to providers for any participants at historical per diem rates that exceed 100 percent of amounts calculated using the rate study are not adequately supported and documented, as required by federal regulations. Because the

DMH had not transitioned all participants to the acuity-based model as of the year ended June 30, 2021, this finding is valid.

2021-015. GEER Fund Annual Performance Reporting

Federal Agency:	Department of Education (USDE)
Federal Program:	84.425C COVID-19 - Governor's Emergency Education Relief (GEER) Fund 2020 - S425C200016
State Agency:	Department of Elementary and Secondary Education (DESE)
Type of Finding:	Noncompliance

The DESE did not report subaward information in its annual performance report of the GEER Fund for the period March 13 through September 30, 2020.

Rule 2 CFR Section 200.329(c), requires non-federal entities to submit performance reports at the interval required by the federal awarding agency containing data elements approved by the OMB. GEER Fund recipients are required to submit an annual performance report (OMB Form No. 1810-0748) to the USDE describing how the state and subgrantees used the awarded funds during the performance period. In the report, recipients are to report total amounts allocated and expended as well as various subaward information including each subgrantee and award amount.

The GEER Fund grant was initially awarded to the Governor's office. The Office of Administration (OA), on behalf of the Governor's office, entered into an interagency agreement with the DESE and the Department of Higher Education and Workforce Development (DHEWD), designating the DESE as the fiscal agent for the GEER Fund for the State of Missouri. The DESE draws down and disburses the funds to DESE subrecipients (Local Education Agencies [LEAs]) or to the DHEWD. The DHEWD disburses funds to the DHEWD subrecipients (Institutions of Higher Education [IHEs]). The interagency agreement states the DESE shall manage all reporting requirements by collecting information and data including data from the DHEWD and the OA.

In the annual performance report submitted for the period March 13 through September 30, 2020, the DESE did not correctly report the GEER Fund subawards. In the subgrantee sections, the DESE did not report any detail for the 549 LEA subawards totaling $30 million and the 23 IHE subawards totaling $23.6 million. Instead, the DESE incorrectly reported the amounts allocated by the state to the DESE and the DHEWD. DESE personnel indicated the reporting errors occurred due to the unusual nature of the GEER Fund allocations and a misunderstanding of guidance received from the USDE. DESE personnel also indicated most of the performance report data was transferred from the Federal Funding Accountability and Transparency

Act submissions, which also incorrectly excluded subgrantee information (see finding number 2021-016).

In addition to noncompliance with federal requirements, not accurately reporting annual performance data increases the risk that those using the report could rely on inaccurate information.

Recommendation

The DESE ensure accurate annual performance reports are submitted for the GEER Fund.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-016. DESE FFATA Reporting

Federal Agency:	Department of Education (USDE)	
Federal Program:	84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund 2020 - S425C200016
	84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund 2021 - S425D210021 and S425U210021
State Agency:	Department of Elementary and Secondary Education (DESE)	
Type of Finding:	Noncompliance	

During state fiscal year 2021, the DESE did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for any of the subawards reviewed for the GEER Fund and the ESSER Fund grants.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Rule 2 CFR Part 170, Appendix A, requires the DESE to report first-tier subawards[19] of $30,000 or more to the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was made. Various subaward data is reported, including the entity name, award amount, and the date issued. Information entered into the FSRS is publicly available at USASpending.gov.

The GEER Fund grant was initially awarded to the Governor's office. The Office of Administration (OA), on behalf of the Governor's office, entered into an interagency agreement with the DESE and the Department of Higher Education and Workforce Development (DHEWD), designating the DESE as the fiscal agent for the GEER Fund for the State of Missouri. The DESE

[19]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the DESE, on behalf of the federal awarding agency, the USDE.

draws down and disburses the funds to the DESE subrecipients (Local Education Agencies [LEAs]) or to the DHEWD. The DHEWD disburses funds to the DHEWD subrecipients (Institutions of Higher Education [IHEs]). The interagency agreement states the DESE shall manage all reporting requirements by collecting information and data including data from the DHEWD and the OA. During state fiscal year 2021, the DESE and the DHEWD disbursed approximately $29.5 million in first-tier subawards to 401 subrecipients of the GEER Fund and the DESE disbursed approximately $306.9 million in first-tier subawards to 554 subrecipients of the ESSER Fund. First-tier subawards accounted for approximately 78 percent of the GEER Fund expenditures and 99 percent of the ESSER Fund expenditures.

To test compliance with FFATA reporting requirements for the GEER Fund, we reviewed the sole FSRS report submitted by DESE personnel during state fiscal year 2021. The DESE did not report any of the 549 LEA subawards totaling $30 million or the 23 IHE subawards totaling approximately $23.6 million in the FSRS. Instead, the DESE incorrectly reported as subawards, the allocations by the state to the DESE and the DHEWD.

To test compliance with FFATA reporting requirements for the ESSER Fund, we reviewed 40 ESSER Fund subawards totaling approximately $73.2 million awarded in state fiscal year 2021. Of the subawards reviewed, 40 subawards (100 percent) were not uploaded to the FSRS timely. These subawards were reported 4 to 7 months after the last day of the month following the month in which the subawards were made.

DESE personnel indicated the FFATA reporting errors occurred due to a misunderstanding of FFATA reporting requirements as well as the unusual nature of the GEER Fund allocations. In addition to noncompliance with federal requirements, not reporting subawards to the FSRS accurately and timely increases the risk that those using the reports could rely on inaccurate information.

Recommendation

The DESE complete FFATA reporting for the GEER Fund and the ESSER Fund in accordance with the applicable requirements.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-017. Special Education Cluster Subrecipient Monitoring

Federal Agency: Department of Education
Federal Program:
84.027 Special Education Grants to States
2018 - H027A180040 and H027A18004018A
2019 - H027A190040 and H027A19004019A
2020 - H027A200040 and H027A20004020A
84.173 Special Education Preschool Grants
2019 - H173A190103
2020 - H173A200103

State Agency:	Department of Elementary and Secondary Education (DESE)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

The DESE needs to strengthen internal controls to ensure compliance with subrecipient monitoring requirements. During the year ended June 30, 2021, the DESE did not perform subrecipient monitoring reviews in accordance with its monitoring guide for the Special Education Cluster. The DESE disbursed $212.3 million to 541 subrecipients for costs related to the Special Education Cluster during the year ended June 30, 2021.

Rule 2 CFR Section 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Rule 2 CFR section 200.332(d) requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. Pass-through entities are required to follow up and ensure the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.

Subrecipients for the Special Education Cluster are Local Education Agencies (LEAs). The DESE's tiered monitoring process, outlined in the DESE's Special Education Fiscal Monitoring Guide, provides for annual desk audits and application reviews of all LEAs. Desk audit and application reviews include review and approval of budget applications, payment requests, and final expenditure reports. In addition, the monitoring guide requires an annual risk assessment that evaluates various risk indicators and categorizes each LEA as high, medium, or low risk. The risk category determines the required type and nature of further monitoring of the LEA. With some exceptions, for high-risk LEAs, on-site/virtual visits consisting of inspections of records, tours of facilities, interviews of employees, and other procedures are required. For medium-risk LEAs, self-assessment/desk monitoring reviews consisting of review and verification of documentation supporting the LEA's responses to a compliance questionnaire are required. For low-risk LEAs, no additional action is required. No additional action is required for high-risk LEAs that attended fiscal training, received phone monitoring, or received targeted technical assistance in the prior fiscal year.

The monitoring guide provides that review reports listing any deficiencies noted be generated for on-site/virtual visits and self-assessment/desk monitoring reviews. The LEA is required to prepare a corrective action plan (CAP) by a required due date outlining plans to correct the deficiencies and implement procedural changes.

During state fiscal year 2021, DESE Special Education personnel performed risk assessments for all 541 Special Education Cluster LEAs; however, the DESE did not perform monitoring reviews for some LEAs in accordance with the monitoring guide. The following table shows the results of the risk assessment performed for that fiscal year, and the monitoring reviews required.

Assessed Risk	High	Medium	Low
Number of LEAs	18	213	310
Type of Monitoring Required	On-site/ virtual visit	Self-assessment/ desk monitoring	No additional action

For 7 of 18 LEAs categorized as high-risk, the DESE did not perform the required on-site/virtual monitoring visits. Monitoring records indicate these 7 LEAs were exempt from such visits because they had attended fiscal training in the prior fiscal year; however, no fiscal training took place in fiscal year 2020 due to the ongoing pandemic. DESE personnel indicated they considered attendance at the state fiscal year 2019 training to meet the monitoring guide's visit exemption requirement.

Our review of 25 on-site/virtual visits and self-assessment/desk monitoring reviews performed during the state fiscal year ended June 30, 2021, identified two incomplete reviews (8 percent). For both reviews, the LEAs had not submitted requested or required information and DESE personnel had not timely followed up with the LEAs about the outstanding items. One onsite/virtual review was initiated in May 2021, but was not fully completed as of April 2022. For one desk monitoring review completed in May 2021, the LEA did not submit a CAP until January 2022, after our inquiry.

When subrecipient monitoring reviews are not performed in accordance with the monitoring guide, there is increased risk that noncompliance with program requirements will go undetected. Adequate internal controls are necessary to ensure established policies and procedures over subrecipient monitoring are followed. In addition, 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DESE strengthen controls and procedures to ensure subrecipients of the Special Education Cluster are monitored in accordance with the monitoring guide.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-018. DESE SEFA

Federal Agency:	Department of Education	
Federal Program:	10.555	COVID-19 - National School Lunch Program
	10.555	National School Lunch Program
	84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund
	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
	96.001	Social Security Disability Insurance
State Agency:	Department of Elementary and Secondary Education (DESE)	
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance	

The DESE's controls and procedures related to the preparation of the schedule of expenditures of federal awards (SEFA) were not sufficient, and as a result, expenditures reported on the DESE SEFA submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the statewide SEFA for the year ended June 30, 2021, were misstated. If the errors and omissions had not been identified during the audit, expenditures would have been understated by approximately $77.1 million in the statewide SEFA for various DESE programs.

The following table summarizes the DESE SEFA errors identified:

Error Type	Overstated/(Understated)
Allocated and Indirect Cost omissions	$ (28,148,983)
GEER Fund omission	(23,643,000)
Food Donations omission	(25,941,494)
Data Entry errors	589,990
Total Errors	$ (77,143,487)

- Allocated and indirect costs such as payroll benefits, building rent, computer systems, and other adjustments recorded as Federal Aid Charge (FX) documents in the statewide accounting (SAM II) system, totaling $28,148,983, were not included for most programs.

- GEER Fund drawdowns totaling $23,643,000 for reimbursement of Department of Higher Education and Workforce Development (DHEWD) expenditures were not included. These funds were direct expenditures of the DESE and indirect expenditures of the DHEWD.

- The value of food donations ($25,941,494) were not included in the National School Lunch Program expenditures.

- Data entry errors for 2 programs resulted in a net overstatement of $589,990.

The errors occurred without detection due to (1) staff turnover, (2) inadequate documented procedures for preparing the SEFA, and (3) inadequate review procedures. After we notified the DESE of these errors, the DESE submitted a revised SEFA to the DOA, and the DOA included the revised amounts in the statewide SEFA.

Rule 2 CFR Section 200.510(b) requires the recipient of federal awards to prepare a SEFA including federal awards expended for each federal program. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award." Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA.

Recommendation

The DESE implement controls and procedures to prepare and submit an accurate SEFA to the DOA.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-019. Department of Labor and Industrial Relations UInteract System Controls

Federal Agency:	Department of Labor Department of Homeland Security	
Federal Program:	17.225	COVID-19 - Unemployment Insurance 2020 - UI-34725-20-55-A-29 and UI-34866-20-55-A-29
	17.225	Unemployment Insurance 2020 - UI-34068-20-55-A-29 2021 - UI-35658-21-55-A-29
	97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs 2020 - DHS-20-ONA-050-00-99
State Agency:	Department of Labor and Industrial Relations (DOLIR)	
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance	
Questioned Costs:	$86,500	

The DOLIR needs to improve certain UInteract system controls. System controls were not sufficient to prevent or detect improper payments authorized by an employee totaling approximately $123,000 during fiscal

years 2020 and 2021. See Financial Statement Finding number FS2021-004 in the Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2022-022[20]), issued in March 2022.

We question the overpayments during the year ended June 30, 2021, identified in the finding. The overpayment amounts by program and fiscal year are detailed in the following table:

Program		Fiscal Year 2021	Fiscal Year 2020	Total
FPUC	$	49,165	27,600	76,765
PEUC		4,672	0	4,672
PUA		13,975	5,044	19,019
Regular UI		15,088	3,363	18,451
LWA		3,600	0	3,600
Total	$	86,500	36,007	122,507

2021-020. SEMA Suspension and Debarment Procedures

Federal Agency:	Department of Homeland Security - Federal Emergency Management Agency (FEMA)
Federal Program:	97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) 2013 - FEMA-4144-DR-MO 2015 - FEMA-4238-DR-MO 2016 - FEMA-4250-DR-MO 2017 - FEMA-4317-DR-MO 2019 - FEMA-4435-DR-MO and FEMA-4451-DR-MO 2020 - FEMA-4490-DR-MO and FEMA-4552-DR-MO
State Agency:	Department of Public Safety - State Emergency Management Agency (SEMA)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

During the year ended June 30, 2021, the SEMA did not have adequate procedures to ensure the timely verification that subrecipients of the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DGPA) program were not suspended or debarred.

Through the DGPA program, the SEMA provides assistance to local governments and certain private non-profit organizations to respond to

[20]See report at <https://auditor.mo.gov/AuditReport/ViewReport?report=2022022>

disasters. Applications for funding are reviewed and approved by SEMA and FEMA personnel, and the SEMA makes payments to the subrecipients based on approved funding amounts and actual costs. During the year ended June 30, 2021, the SEMA disbursed approximately $69 million[21] to approximately 480 subrecipients of the DGPA program.

Rule 2 CFR Section 200.214 requires non-federal entities to comply with the non-procurement debarment and suspension regulations in 2 CFR Part 180, which restrict subawards with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs. Rule 2 CFR Section 180.300 states, "[w]hen you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) Checking SAM Exclusions;[22] or (b) Collecting a certification from that person; or (c) Adding a clause or condition to the covered transaction with that person."

SEMA procedures in effect during the year ended June 30, 2021, required SEMA personnel to verify each subrecipient was not suspended or debarred at project completion rather than prior to approving funding as required. When a project is ready to be closed, SEMA personnel complete an Applicant Processing Checklist form documenting various verifications performed for each subrecipient, including verification that the subrecipient was not suspended or debarred. SEMA officials indicated if subrecipients are identified as suspended or debarred, the SEMA would require reimbursement of grant funds disbursed. Our review of checklist forms for 48 haphazardly selected subrecipients that received DGPA program payments during the year ended June 30, 2021, noted the suspension and debarment verification was performed 2 months to 43 months after the funding approval date for 15 subrecipients, no verification date was recorded for 1 subrecipient, and verifications had not been performed as of January 2022 for 32 subrecipients. SEMA officials indicated they were not fully aware of the requirements until they were brought to their attention during a FEMA financial monitoring review in 2021. In response to the FEMA review, in 2022, the SEMA began requiring applicants of the DGPA program to certify they are not suspended or debarred during the application process.

Not verifying that subrecipients are not suspended or debarred prior to approving funding increases the risk that the SEMA could contract with a subrecipient that is suspended or debarred and be required to return the funds

[21]The Schedule of Expenditures of Federal Awards, Amount Provided to Subrecipients column, includes approximately $52 million in expenditures by other state agencies that has been excluded from this total.

[22]System for Award Management

paid to the subrecipient to the federal awarding agency. To ensure compliance with suspension and debarment requirements, the SEMA should continue to strengthen and enforce internal controls to ensure verifications are performed prior to approving funding. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The SEMA should continue to strengthen and enforce internal controls over suspension and debarment requirements to verify each subrecipient of the DGPA program was not suspended or debarred prior to approving funding.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-021. SEMA FFATA Reporting

Federal Agency	Department of Homeland Security - Federal Emergency Management Agency (FEMA)
Federal Program:	97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) 2020 - FEMA-4490-DR-MO and FEMA-4552-DR-MO
State Agency:	Department of Public Safety - State Emergency Management Agency (SEMA)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

The SEMA needs to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DGPA) program. During state fiscal year 2021, the SEMA did not comply with FFATA reporting requirements for any of the subawards reviewed. During state fiscal year 2021, the SEMA disbursed approximately $69.2 million in first-tier subawards[23] to 484 subrecipients of the DGPA program. First-tier subaward payments accounted for approximately 61 percent of the program's expenditures.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Rule 2 CFR Part 170, Appendix A, requires the SEMA to report first-tier subawards of $30,000 or more to the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the

[23]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the SEMA, on behalf of the federal awarding agency, the FEMA.

subaward was made. Information entered into the FSRS is publicly available at USASpending.gov.

On a monthly basis, SEMA procedures provide that SEMA personnel download information pertaining to subrecipient awards from the FEMA data warehouse and enter the information into an excel spreadsheet. SEMA personnel filter the spreadsheet information to identify subawards that require FFATA reporting, transfer the data to the federal FSRS template, and upload the data to the FSRS. Various subaward data is uploaded, including the entity name, award amount, and the date issued.

Internal controls

The SEMA's policies and procedures over the FFATA reporting process do not include procedures for compiling subaward data or requiring a documented supervisory review of the information uploaded to the FSRS.

Without sufficiently detailed policies and procedures or adequate supervisory review over FFATA reporting, the SEMA has less assurance the information included in the FFATA reporting for the DGPA program is complete and accurate. Policies and procedures, at a minimum, should define the responsibilities of various program personnel and include procedures for ensuring the accuracy and completeness of all FFATA reporting elements. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." The *Standards for Internal Control in the Federal Government*, also known as the Green Book, provides that management should document responsibilities through policies. Paragraph 12.02 of the Green Book states, "management documents in policies the internal control responsibilities of the organization." Paragraph 12.04 states policies may be further defined through day-to-day procedures and "[m]anagement communicates the policies and procedures to personnel so that personnel can implement the control activities for their assigned responsibilities."

FFATA reporting

The SEMA did not comply with FFATA reporting requirements for the DGPA program. To test compliance with FFATA reporting requirements, we reviewed 28 DGPA program subawards, totaling approximately $2.7 million, awarded in state fiscal year 2021. Instances of noncompliance identified are shown in the following table.

Transactions Tested	Subaward not reported (1)	Report not timely (2)	Subaward amount incorrect	Key subaward elements missing and/or incorrect (3)
28	1	27	0	4
Dollar Amount of Tested Transactions	**Subaward not reported**	**Report not timely**	**Subaward amount incorrect**	**Key subaward elements missing and/or incorrect**
$2,728,702	$428,036	$2,300,666	$0	$109,852

(1) When SEMA officials investigated this error, they discovered an additional 6 subawards totaling $1,194,755 that had not been reported.
(2) Reports were submitted 1 to 8 months after the last day of the month following the month in which the subawards were made.
(3) For these 4 subawards, key data elements such as subawardee's name, address, and DUNS number were incorrect.

SEMA personnel indicated the FFATA reporting errors occurred because other disaster-related duties took precedence over FFATA reporting. In addition to noncompliance with federal requirements, not reporting subawards to the FSRS accurately and timely increases the risk that those using the reports could rely on inaccurate information.

Recommendation

The SEMA strengthen internal controls related to FFATA reporting to include formal written policies and procedures for compiling subaward data and documented supervisory reviews of the information reported to the FSRS for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) program. In addition, the SEMA should complete FFATA reporting in accordance with the applicable requirements.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2021-022. MoDOT FFATA Reporting

Federal Agency: Department of Transportation
Federal Program: 20.106 COVID-19 - Airport Improvement Program and COVID-19 Airports Programs
20.106 Airport Improvement Program and COVID-19 Airports Programs
2015 - 3-29-SBGP-64-2015
2017 - 3-29-SBGP-78-2017
2018 - 3-29-SBGP-91-2018
2019 - 3-29-SBGP-97-2019
2020 - 3-29-SBGP-106-2020, 3-29-SBGP-107-2020, 3-29-SBGP-108-2020, 3-29-SBGP-109-2020, 3-29-SBGP-111-2020, 3-29-SBGP-113-2020, 3-29-SBGP-115-2020, 3-29-SBGP-118-2020, 3-29-SBGP-119-2020
2021 - 3-29-SBGP-114-2021
State Agency: Missouri Department of Transportation (MoDOT)
Type of Finding: Internal Control (Significant Deficiency)

The MoDOT needs to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the Airport Improvement Program (AIP). During state fiscal year 2021, the MoDOT disbursed approximately $40.4 million in first-tier subawards[24] to 98 subrecipients of the AIP. First-tier subaward payments accounted for 100 percent of the program's expenditures.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Rule 2 CFR Part 170, Appendix A, requires the MoDOT to report first-tier subawards of $30,000 or more to the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was made. Information entered into the FSRS is publicly available at USASpending.gov.

On a monthly basis, MoDOT personnel filter grant tracking spreadsheet information to identify subawards that require FFATA reporting and enter the information into a FFATA excel spreadsheet. MoDOT procedures provide for a documented supervisory review of the FFATA spreadsheet prior to manual entry and upload of the information to the FSRS. Various subaward data is uploaded, including the entity name, award amount, and the date issued.

While some internal controls are in place, the MoDOT's formal written policies and procedures over the FFATA reporting process do not include procedures for compiling subaward data to be uploaded to the FSRS. In addition, documented supervisory reviews of information uploaded to the FSRS were not always performed. To test compliance with FFATA reporting requirements, we reviewed 20 AIP subawards totaling $9,098,841. The MoDOT did not perform a documented review of subaward information in FFATA spreadsheets prior to FSRS submission for 15 of 20 subawards (75 percent) reviewed. MoDOT personnel indicated the review process was interrupted due to staff turnover.

Without sufficiently detailed policies and procedures or adequate documented supervisory review over FFATA reporting, the MoDOT has less assurance the information included in the FFATA reporting for the AIP program is complete and accurate. Policies and procedures, at a minimum, should define the responsibilities of various program personnel and include procedures for ensuring the accuracy and completeness of all FFATA reporting elements. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal

[24]First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the MoDOT, on behalf of the federal awarding agency, the Department of Transportation.

award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." The *Standards for Internal Control in the Federal Government*, also known as the Green Book, provides that management should document responsibilities through policies. Paragraph 12.02 of the Green Book states, "management documents in policies the internal control responsibilities of the organization." Paragraph 12.04 states policies may be further defined through day-to-day procedures and "[m]anagement communicates the policies and procedures to personnel so that personnel can implement the control activities for their assigned responsibilities."

Recommendation

The MoDOT strengthen internal controls related to FFATA reporting to include formal written policies and procedures for compiling subaward data, and perform documented supervisory reviews of the information reported to the FSRS for the Airport Improvement Program.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

Additional State Auditor's Reports

The Missouri State Auditor's Office regularly issues audit reports on various programs, agencies, and divisions of the state. Audit reports may include issues related to the administration of federal programs. We reviewed the reports issued from May 2021 to May 2022 and the following report relates to a federal program.

Report Number	Report Name
2021-049	Missouri WIC Information Network System Data Security

All reports are available on the Missouri State Auditor's Office website: http://auditor.mo.gov.

State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The Uniform Guidance requires the auditor to follow up on prior audit findings; perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and report, as a current year audit finding, when the auditor concludes the schedule materially misrepresents the status of any prior audit finding.

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Director

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The Schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The attached documents are the Summary Schedule of Prior Audit Findings for the year ended June 30, 2021, and includes all findings from the audit for the Fiscal Year ended June 30, 2020, and certain findings from the audits for the Fiscal Years ended June 30, 2019, 2018, 2017, 2016, and 2015.

These documents were prepared by the applicable State agencies as noted with each prior year finding.

2020-001. Medicaid Nursing Facility Cost Report Audits

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)
Similar Finding: 2019-006

The MHD did not ensure periodic audits of cost reports or other financial information of nursing facilities participating in the Medical Assistance Program (Medicaid) were conducted as required by the Missouri Medicaid State Plan (State Plan). No nursing facility cost report audits were completed during the year ended June 30, 2020, and our previous audit noted only a few cost report audits were performed in recent years. The MHD outsourced the collection and audits of nursing facility cost report data in May 2019; however, as of June 30, 2020, the contractor was still developing the necessary mechanisms and procedures to perform the audits and had not completed any audits. In addition, the MHD had not developed procedures to monitor and ensure the contractor collects and audits the nursing facility cost reports in accordance with the State Plan.

Recommendation:
The DSS through the MHD develop and implement procedures to monitor and ensure the contractor completes periodic audits of cost reports of nursing facilities in accordance with the State Plan.

Status of Findings:

The DSS disagrees that a plan for periodic audits and procedures, as well as a plan for monitoring the contractor, had not been developed. The DSS through MHD established the plan and procedures during SFY 2020. MHD worked closely with the contractor to develop the processes for the contractor to collect the cost reports electronically, create a data base for the nursing facility cost report data, and worked with the contractor in the development and approval of the audit guide. SFY 2020 was devoted to the development and implementation of the plan and processes for the contractor to conduct the periodic audits. MHD worked with the contractor throughout the development and implementation stages, including the review and approval of various processes and documents, therefore monitoring the contractor in SFY 2020.

Furthermore, all processes are in place and audits have been and are being completed in accordance with the agreed upon schedule with the contractor and therefore, no further corrective actions need to be taken. MHD has worked with the contractor to determine the appropriate cost reports to audit. MHD, through the contractor, does not expect that it will always audit all cost reports for a given cost report year, but may do a sample of approximately 20%-30% of the total cost reports.

Contact Person: Becky Rucker
Phone Number: 573-751-3737

2020-002. Medicaid National Correct Coding Initiative

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD had not fully implemented the Medicaid National Correct Coding Initiative (NCCI) edits in the Medicaid Management Information System (MMIS) as required by 42 USC 1396b(r). In addition, the MHD did not ensure confidentiality agreements containing elements required by the Medicaid NCCI Technical Guidance Manual to protect the confidentiality of the edit files were in place with the MMIS contractor.

Recommendation:
The DSS through the MHD strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required. In addition, the DSS should ensure confidentiality agreements contain all elements required by the Medicaid NCCI Technical Guidance Manual.

Status of Finding:

MHD staff are working together with MHD's fiscal agent to implement these changes to the MMIS system, with a planned implementation in 2022. The confidentiality agreement was updated in March 2021 with the NCCI language. The confidentiality agreement portion of this corrective action plan has been implemented and with no further updates needed.

Contact Person: Nanci Nikodym, Kim Johnson & Holly Hern

Phone Number: 573-522-9853, 573-751-7988, 573-526-7876

2020-003. Medicaid and CHIP MAGI-Based Participant Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD) and Family Support Division (FSD)
Questioned Costs: $1,928 (2020)
Similar Finding: 2019-005

The DSS did not have sufficient controls to ensure compliance with eligibility redetermination requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI), prior to temporary suspension of the requirements in March 2020 in response to the COVID-19 public health emergency. The DSS did not perform an eligibility redetermination for a participant as required.

Recommendation:
The DSS through the MHD and the FSD strengthen internal controls over MAGI-based participant eligibility to ensure eligibility redeterminations are completed as required, once the COVID-19 public health emergency has expired and the suspended requirements are reinstated. In addition, the DSS should review and correct the eligibility and payments for the ineligible participant identified in this finding.

Status of Findings:
The DSS has developed a monthly report to identify overdue reviews. Upon the expiration of the Public Health Emergency (PHE), the DSS will begin analyzing the reports to determine if additional policy or system updates are necessary and start the process of removing the previously-established system overrides on cases with an override to allow the system to identify the cases needing redeterminations. The DSS has taken actions to close the eligibility for the participant noted in the recommendation.

The questioned costs identified in this finding were $1,928, federal share. The total computable amount is $2,803 which is .00009% of the SFY 2020 Medicaid expenditures of approximately $3.1 billion for the MAGI population.

Furthermore, on November 16, 2021, the DSS received the Management Decision Letter from the Centers for Medicare and Medicaid Services (CMS) which indicates that the department is not to return the $1,928 federal share. Per CMS, "financial recoveries based on eligibility errors can only be pursued when identified by programs operating under CMS' Payment Error Rate Measurement (PERM) program, under section 1903(u) of the Social Security Act and regulations at 42 CFR Part 431, Subpart Q."

Contact Person: Heather Atkins
Phone Number: 573-751-4269

2020-004. Adoption Assistance Eligibility and Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.659 Adoption Assistance
State Agency: Department of Social Services (DSS) - Children's Division (CD) and Division of Finance and Administrative Services (DFAS)
Questioned Costs: $14,465 (2020)
Similar Findings: 2019-001 and 2018-004

The DSS made payments on behalf of ineligible children and did not have sufficient controls to prevent and/or detect certain unallowable payments. The CD made payments on behalf of some ineligible children with backdated subsidy agreements, and made an unallowable payment for an additional child.

Recommendation:
The DSS through the CD and the DFAS enforce policies and procedures regarding Adoption Assistance payments. The DSS should review and correct the eligibility and payments for the children identified in this finding.

Status of Findings:

The DSS previously addressed this finding, therefore DSS disagrees with the current recommendation. The Department implemented new processes in FY 2008 regarding backdating subsidy agreements as stated in prior audit responses. Additionally, as noted by the SAO, DHHS – Administration for Children and Families (ACF) has issued decision letters regarding this matter. The DSS continues to provide new worker and refresher trainings to adoption assistance staff regarding adoption assistance agreement requirements and quality assurance reviews to ensure service start dates of the agreement are as of or after the Director's signature on the agreement and ensuring start dates are on or prior to the date of adoption to assure eligibility for IV-E funds. The DSS continues to provide training to IV-E Benefit Program Specialists on reviewing adoption assistance payments to ensure they are allowable. Additionally, DSS has internal steps in place to ensure agreements have proper signatures and effective dates.

Regarding the payments for the children identified in this finding, fund recoupments were completed on February 9, 2021, which would have been reflected on the QE 03/31/2021 grant reports.

Contact Person: Jodi Lodewegen
Phone Number: 816-234-5694

2020-005. Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Questioned Costs: $173,694 (2020)
Similar Findings: 2019-007, 2018-014, 2017-017, 2016-006, and 2015-015

The DD continued to pay historical per diem rates to providers for residential rehabilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver Program.

Recommendation:
The DMH through the DD continue to transition all per diem rates paid to providers for residential habilitation services provided under the Comprehensive Waiver program from historical rates to acuity-based rates and ensure documentation to support per diem rates is maintained as required.

Status of Findings:
The Department of Social Services (DSS) recently received a letter from The Centers for Medicare and Medicaid Services (CMS) addressing this finding. The Division of Developmental Disabilities (DD) anticipates CMS, through the DSS response letter, will suspend the disallowance for this finding, as it did with previous findings 2018-014, and 2019-007, pending completion of a corrective action plan that has been approved for the Division of Developmental Disabilities. The result of the corrective action plan will be to align rates paid to providers with the approved rate methodology for this service. The Division implemented Phase 1 of the corrective action plan on July 1, 2021 with General Assembly passage of funding to increase residential rates to 100% of the lower bound, based on the 2018 Mercer Rate Study.

Contact Person: Bryan Connell
Phone Number: (573) 751-8041

2020-006. CSFP Food Inventory

Federal Agency: United States Department of Agriculture (USDA)
Federal Program: 10.565 Commodity Supplemental Food Program
State Agency: Department of Health and Senior Services (DHSS) - Bureau of Community Food & Nutrition Assistance (BCFNA)

The BCFNA did not establish adequate controls to ensure compliance with federal requirements regarding accountability of USDA-donated foods (USDA Foods) distributed through the Commodity Supplemental Food Program (CSFP). The BCFNA did not perform annual inventories of food bank storage facilities.

Recommendation:
The DHSS through the BCFNA develop procedures to ensure annual physical inventories of USDA Foods at food bank storage facilities are performed, documented, and reconciled to food bank inventory records as required. In addition, discrepancies should be reported to the USDA-FNS as required.

Status of Finding:
All annual food bank inventories were completed in the summer and fall of 2021 with the exception of the St. Louis Area Food Bank which was completed November 18, 2021. CFNA has written procedures in the CSFP Manual for Food Banks regarding the annual warehouse inventory requirement for each food bank.

Contact Person: Gail Ponder
Phone Number: 573-526-4700

2020-007. DPS-OTAG Cooperative Agreement Final Accounting

Federal Agency: Department of Defense
Federal Program: 12.401 National Guard Military Operations and Maintenance (O&M) Projects
State Agency: Department of Public Safety (DPS) - Office of the Adjutant General (OTAG)

The DPS-OTAG did not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension is filed for each National Guard Military O&M Projects program cooperative agreement (CA) appendix as required by National Guard Regulation (NGR) 5-1, Chapter 11-10.

Recommendation:
The DPS through the OTAG establish controls and procedures to ensure a final accounting of all funding and disbursements and/or a written request(s) for extension is filed for each CA appendix in compliance with National Guard regulations.

Status of Finding: Corrective action was taken.

Contact Person: Nick Humphrey
Phone Number: (573) 638-9574

FS2020-001. Department of Revenue Financial Reporting Controls

State Agency: Department of Revenue (DOR)

The DOR did not have adequate controls and procedures over financial reporting of motor vehicle sales tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Comprehensive Annual Financial Report* for the year ended June 30, 2020, were misstated.

Recommendation:
The DOR implement controls and procedures to prepare and submit accurate motor vehicle sales tax accounts receivable reports to the DOA.

Status of Finding:
Corrective actions were taken as stated in the State Auditor's Office Report 2021-17 titled State of Missouri Comprehensive Annual Financial Report on Internal Control, Compliance, and Other Matters Year Ended June 30, 2020.

Contact Person: Brittany Burns
Phone Number: (573) 751-5236

FS2020-002. Department of Social Services Financial Reporting Controls

State Agency: Department of Social Services (DSS)

The DSS - Division of Finance and Administrative Services (DFAS) did not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Comprehensive Annual Financial Report* for the year ended June 30, 2020, was misstated.

Recommendation:
The DSS through the DFAS implement controls and procedures to prepare and submit accurate accounts payable reports to the DOA.

Status of Finding:

DSS Accounts Payable has implemented controls and procedures to be able to submit accurate reports to DOA. Staff are being adequately trained and the reviews by the Accounts Payable Manager are more extensive prior to submission.

Contact Person: Tara Giordano
Phone Number: 573-751-7263

2019-004. CSBG Program Reporting

Federal Agency: Department of Health and Human Services
Federal Program: 93.569 Community Services Block Grant (CSBG)
State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)

The DSS did not have adequate procedures for preparation of the annual CSBG program federal financial report (SF-425), and as a result, amounts on the interim SF-425 report were misstated for the federal fiscal year ended September 30, 2018 (FFY18) grant. On the FFY18 grant interim SF-425 report, the DFAS reported unliquidated obligations as the total unspent FFY18 grant award of $11.6 million rather than the total unpaid FFY18 contract amounts of $3.8 million. By incorrectly reporting unliquidated obligations as the unspent FFY18 grant award, the DFAS overstated unliquidated obligations and understated the resulting unobligated balance at September 30, 2018, by about $7.8 million.

Recommendation:
The DSS through the DFAS establish controls and procedures to ensure CSBG program federal financial reports are accurately prepared in accordance with federal requirements. In addition, the DSS should review, revise, and resubmit previously submitted inaccurate federal reports.

Status of Finding:

DSS Response: The DSS disagrees with this finding. In accordance with the DSS' 12/21/2018 response letter to the Administration for Children and Families (ACF) CSBG Missouri State Assessment Draft Monitoring Report, the accounting methodology employed for drawing and disbursing the CSBG award funds to eligible entities was based on the "first-in, first-out" approach. While the DSS contended the accounting records and methodologies were in compliance with the general terms and conditions of the grant and 45 CFR 75.309(a)(b), it acknowledged ACF's request to discontinue the "first-in, first-out" approach. On 6/26/2019 following issuance of the ACF CSBG Missouri State Assessment Final Monitoring Report, the DSS again acknowledged ACF's request to discontinue use of the "first-in, first-out" accounting method and confirmed the work being completed with the Community Action Agencies and other internal actions to affect the change that was implemented on October 1, 2019. As such, the difference between records referenced in the finding is due to the accounting methodology employed for drawing and disbursing CSBG award funds to eligible entities during the referenced time period.

Additionally, on September 30, 2020, the DSS awarded a contract for an independent and objective audit to be conducted on the FFY 2016 CSBG grant award. This audit was conducted and the conclusion was DSS claim was accurate and supported.

Corrective action planned is as follows: Not applicable. The DSS disagrees with this finding and does not plan to resubmit the previously submitted FFY 18 federal reports.

Contact Person: Kristen Hulen
Phone Number: (573) 751-2426

2018-010. TANF Work Participation Sanctions

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families (TANF)
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Questioned Costs: $171

The FSD did not have adequate controls to ensure TANF program recipients who failed to meet work participation requirements were sanctioned. The FSD's procedures to monitor subrecipients responsible for referring TANF program recipients to the FSD for failure to meet work participation requirements were not sufficient; and as a result, a recipient was not sanctioned and continued to receive full benefits.

Recommendation:
The DSS through the FSD continue to review, strengthen, and enforce controls to ensure TANF program recipients who fail to meet work participation requirements are sanctioned as required, or referred to the FSD for exemption.

Status of Finding:
The DSS disagrees with this audit finding. Although it is important to continue to review, strengthen, and enforce controls regarding TANF work participation sanctions, the DSS asserts the amounts referenced in this finding are immaterial. Regarding the immateriality, there was an error rate of less than 2% regarding the costs under review and an error rate of 5% regarding the cases under review.

The DSS agrees that internal controls are imperative to reducing errors and has successfully implemented controls to ensure clients are timely sanctioned. While the TANF regulations do not provide a threshold or an acceptable error rate, this is below what is required in other programs.

Contact Person: Jeriane Jaegers-Brenneke
Phone Number: 573-751-1078

State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2021

The Uniform Guidance requires the auditee to prepare a Corrective Action Plan (CAP) for each finding reported in the Schedule of Findings and Questioned Costs. The CAPs were prepared by the management of the applicable state agencies.

Michael L. Parson
Governor

Kenneth J. Zellers
Commissioner

State of Missouri
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Stacy Neal
Director

CORRECTIVE ACTION PLANS

The State of Missouri's Office of Administration, Division of Accounting respectfully submits the following Corrective Action Plans for the findings related to the Statewide Single Audit for fiscal year ended June 30, 2021. Each Corrective Action Plan was prepared by the State agency noted.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Revenue

Audit Finding Number: FS2021-001 - Department of Revenue Financial Reporting Controls

Name of the contact person responsible for corrective action: Brittany Burns

Completion date for corrective action: January 11, 2022

Corrective action planned is as follows:

The Department of Revenue took corrective action following the State Auditor's Office (SAO) notification of the finding with the sales and use tax accounts receivable reports reported to the Office of Administration - Division of Accounting (DOA). The corrective action included restating the sales and use tax accounts receivable reports for fiscal year ended June 30, 2021 and resubmitting the reports to the DOA, performing an evaluation of our current ACFR reporting process, and establishing a new two-step review process for all financial reports being submitted to the DOA and the SAO.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Missouri Department of Natural Resources

Audit Finding Number: FS2021-002 - Department of Natural Resources Capital Asset Controls

Name of the contact person responsible for corrective action: Janet Laughlin

Anticipated completion date for corrective action: December 2021

Corrective action planned is as follows:

Future period depreciation and the useful life were corrected for the capital assets in question. Procedures were implemented in December 2021 to monitor the depreciation of assets on a monthly basis.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS)

Audit Finding Number: FS2021-003 – Department of Social Services Financial Reporting Controls

Name of the contact person responsible for corrective action: Kristen Hulen

Anticipated completion date for corrective action: August 2022

Recommendation: The DSS through the DFAS strengthen controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

DSS Response: The DSS agrees with this finding. The DSS notes that the referenced Cash on Hand (COH) reports were actually reviewed for accuracy at a point in time prior to the completion of all federal grant reports. The COH report is due and completed by day 30 following the end of the quarter with an estimate of the Temporary Assistance Grant as the Temporary Assistance Grant report is due and completed on day 45 following the end of the quarter.

Corrective action planned is as follows:

The DSS will use the Temporary Assistance Grant federal financial report rather than the estimate on the COH report to ensure accurate accounts receivable reporting.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Labor and Industrial Relations

Audit Finding Number: FS2021-004 - Department of Labor and Industrial Relations UInteract System Controls

Name of the contact person responsible for corrective action: Matthew Hankins

Anticipated completion date for corrective action: March 31, 2022

Corrective action planned is as follows:

The DOLIR agrees with the finding and has completed the analysis, identification and implementation of additional system controls to further prevent issuance of improper payments. Overpayments have been established accordingly and the DOLIR is actively pursuing recovery. Reporting has been developed and is being implemented in accordance with the confidentially communicated recommendations.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Missouri Department of Economic Development

Audit Finding Number: 2021-001 - DED Subrecipient Determination and Monitoring

Name of the contact person responsible for corrective action: Stacey Hirst, Financial Systems Manager, DED

Anticipated completion date for corrective action: June 30, 2022

Corrective action planned is as follows:

A. Subrecipient Classification:
DED agrees it inaccurately classified MHDC as a contractor when it initially entered into a memorandum of understanding with MHDC. DED subsequently determined MHDC to be a subrecipient. In response, DED is in the process of developing written procedures to be added to its Internal Control Plan to evaluate whether the partners of federal grant program funds are subrecipients or contractors.

B. Subrecipient Monitoring:
MHDC, created in 1969 by the General Assembly, is Missouri's housing finance agency and has successfully administered federal and state housing financial programs for more than 50 years. MHDC receives appropriations annually through DED's budget. MHDC commissioners include the Governor, Lieutenant Governor, State Treasurer, Attorney General, and six persons appointed by the Governor with advice and consent of the Senate. MHDC's executive director has been in that position for more than eight years. According to the Independent Auditor's Report for state fiscal years 2019 and 2020, MHDC's total assets were $2 billion and $2.2 billion, respectively. DED and MHDC signed a memorandum of understanding in February 2021, allowing MHDC to administer the program on behalf of the State of Missouri.

DED agrees that it did not perform a formal risk assessment for MHDC. DED has developed a risk assessment tool that will be used to determine whether subrecipients are low, moderate, or high risk. DED has also established a monitoring plan and developed monitoring tools to assist with identifying deficiencies and their remedies.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Missouri Department of Economic Development

Audit Finding Number: 2021-002 - DED SEFA

Name of the contact person responsible for corrective action: Stacey Hirst, Financial Systems Manager, DED

Anticipated completion date for corrective action: June 30, 2022

Corrective action planned is as follows:

As stated in response to Audit Finding Number 2021-001, DED Subrecipient Determination and Monitoring, DED agrees it inaccurately classified MHDC as a contractor when it initially entered into a memorandum of understanding with MHDC. DED submitted the corrected SEFA to the Office of Administration on October 27, 2021.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Missouri Department of Economic Development

Audit Finding Number: 2021-003 - DED Performance and FFATA Reporting

Name of the contact person responsible for corrective action: Stacey Hirst, Financial Systems Manager, DED

Anticipated completion date for corrective action: June 30, 2022

Corrective action planned is as follows:

A. Performance Reporting:
As stated in response to Audit Finding Number 2021-001, DED Subrecipient Determination and Monitoring, DED agrees it inaccurately classified MHDC as a contractor when it initially entered into a memorandum of understanding with MHDC. DED has reviewed the reports submitted by MHDC; however, at the time of their submission, DED regarded MHDC as a contractor and did not believe the reports to be inaccurate. All of the other information in the reports was accurate, and DED will ensure that MHDC is correctly identified as a subrecipient in future reports.

B. Transparency Reporting:
As stated in response to Audit Finding Number 2021-001, DED Subrecipient Determination and Monitoring, DED agrees it inaccurately classified MHDC as a contractor when it initially entered into a memorandum of understanding with MHDC. Upon determining the FFATA reports were not being generated by the U.S. Treasury because MHDC was classified as a "contractor" and not a "subrecipient" in FSRS, DED reached out to the U.S. Treasury several times to make this correction in FSRS. Initially DED received no response. Upon a follow-up inquiry, DED received an email asking for a written request, which it submitted immediately. FSRS does not permit DED to make the change necessary to resolve this issue. DED requires Treasury's assistance in order to make the needed revision. DED will therefore continue reaching out to Treasury to resolve this misclassification.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS)

Audit Finding Number: 2021-004 – Medicaid National Correct Coding Initiative

Name of the contact persons responsible for corrective action: Kim Johnson and Nanci Nikodym

Anticipated completion date for corrective action: July 1, 2022 estimated

Recommendation: The DSS through the MHD strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required.

DSS Response: DSS agrees with the auditor's finding. The Corrective Action Plan includes planned actions to address this finding.

Corrective action planned is as follows:

The MO HealthNet Division (MHD) will fully implement National Correct Coding Initiative (NCCI) edits. To fully implement, NCCI edits must be updated on a quarterly basis. System work to complete this task is underway. Once system work is completed, the NCCI edits will be updated quarterly and claims will be reprocessed.

DSS must also follow the medically unlikely edits (MUE) provided by the Centers for Medicare & Medicaid Services (CMS). This is similar to the MHD maximum quantity. Currently, MHD partially follows MUEs. Some maximum quantities differ from the MUEs. System work to complete this task is underway.

MHD has been actively working through these projects required for full implementation of the NCCI edits since the initial finding in fiscal year 2020. DSS is on track to meet the previously provided completion date of July 1, 2022.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Family Support Division (FSD)

Audit Finding Number: 2021-005 – Medicaid and CHIP Participant Eligibility

Name of the contact person responsible for corrective action: Heather Atkins

Anticipated completion date for corrective action: N/A

Recommendation: The DSS through the MHD and the FSD review participants with manual overrides in the MEDES to ensure the participants remain eligible and do not meet one of the exceptions requiring removal from the Medicaid and the CHIP during the PHE. In addition, the DSS should review and correct the eligibility for the ineligible participant identified in this finding.

DSS Response: The DSS disagrees with the finding.

The DSS disagrees that there is a significant deficiency in internal controls. As noted in the finding, the SAO identified one ineligible participant who had previously moved out of state prior to the Public Health Emergency (PHE). This is 1.67% of the 60 MAGI cases reviewed and no payments were made for the individual, so there was no financial impact during the audit period. Additionally, the DSS has taken action to close the eligibility case noted in the recommendation.

Section 6008 of the Families First Coronavirus Response Act (FFCRA) requires states to provide continuous coverage, through the end of the month in which the PHE period ends, to all Medicaid beneficiaries who were enrolled in Medicaid on or after March 18, 2020, regardless of any changes in eligibility unless the individual voluntarily terminates eligibility, is deceased, or moves out of state. As required by the Centers for Medicaid and Medicare Services (CMS) during the PHE, the DSS has processes in place to terminate eligibility for individuals who are deceased, voluntarily request closure, or report they have moved out of state.

During the PHE, the DSS is not conducting reviews of cases that do not report current changes. In accordance with CMS guidance, Missouri expects to unwind from the PHE by completing annual reviews for all MO HealthNet cases over twelve months from the expiration of the PHE. At the time of the review of each

case, the DSS will appropriately end MO HealthNet eligibility for all individuals determined to no longer be eligible.

It should be noted that the SAO also reviewed 60 Aged, Blind, and Disabled (ABD) participants enrolled during the period of July 2020 to June 2021 and no errors were cited.

Corrective action planned is as follows:

N/A

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS) – Children's Division (CD) and Division of Finance and Administrative Services (DFAS)

Audit Finding Number: 2021-006 – Foster Care Maintenance Payment Rates

Name of the contact person responsible for corrective action: Kristen Hulen

Anticipated completion date for corrective action: N/A

Recommendation: The DSS through the CD and the DFAS develop policies and procedures, including a reasonable and specific schedule, for periodic reviews of Foster Care program maintenance payments and rates, and implement the schedule for reviewing and determining the appropriateness of the payments and rates as required. Also, maintain documentation of all reviews performed.

DSS Response: The DSS disagrees with this finding. DSS has existing procedures to review the Foster Care maintenance payments and rates regularly as required. As DSS reviews the payments and rates yearly as a part of the budget preparation process for submission on October 1st, DSS believes this meets the definition of a reasonable and specific schedule. The DSS provided the SAO with documentation of the yearly budget meeting to demonstrate the review occurred.

The federal guidance does not specify the frequency or process for review. Although not required, DSS will begin to record the minutes from the portion of the meeting regarding review of maintenance payment going forward at the request of the SAO.

Corrective action planned is as follows:

The agency does not agree with the audit findings therefore a corrective action is not required.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS)

Audit Finding Number: 2021-007 – Child Care Corrective Payments

Name of the contact person responsible for corrective action: Kristen Hulen

Anticipated completion date for corrective action: N/A

Recommendation: The DSS and the DESE review, strengthen, and enforce policies and procedures regarding Child Care subsidy provider corrective payments. These procedures should include receipt and retention of payment resolution request forms and attendance records that sufficiently support the corrective payments. The DSS should review and correct the overpayments for the children identified in this finding.

DSS/DESE Response: As indicated in the SAO Finding, the child care subsidy program transitioned from DSS to DESE on August 28, 2021. The response below states "Lead Agency" when referring to the Departments, which is consistent with the Administration for Children and Families terminology. The Lead Agency partially agrees with this finding.

The Lead Agency disagrees with the statement *"documentation was not adequate to support corrective payments for 3 of 13 cases with corrective payments reviewed (23 percent)"*. The Lead Agency finds this immaterial as the SAO requested a sample of 65 children and related payments, and reviewed 60 children from the sample with a total of 1,139 payments. During the review, there were discrepancies on three (3) children in the review and seven (7) payments. Of the seven payments, two payments were for the same child where the child was signed in but not out. As the child was signed in, the child did receive childcare services for both dates in question. Three of the payments did not have a PRR available for review; this does not indicate the child did not receive care only that a document is unable to be located. Only two of the seven payments (1 out of the 3 "cases") had a true calculation error resulting in overpayment and provider recoupment. However even if all seven payments in question are considered an error, that would be a rate of only .6% of the total payments reviewed.

The Lead Agency partially agrees with the statement *"an increase of corrective payments during the year ended June 30, 2021, as a result of certain leniencies granted during the pandemic and possibly attributable to clients and providers gaining experience with CCBIS".* While the correction payments increased for SFY21 nearly 9,000 of these payments were made to providers for COVID related absences. These payments were necessary to ensure facilities could continue operations. In addition, the increase in corrective payments was due to the impact of the sign in and sign out processes during this time as many providers did not allow parents to come into the facilities to reduce the spread of the virus.

Corrective action planned is as follows:

The Lead Agency has already taken the necessary steps to mitigate substantial errors by implementing the CCBIS system and a process to electronically scan all PRRs into an internal online system. Therefore, the Lead Agency has determined additional corrective action is not applicable.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Social Services (DSS) – Division of Finance and Administrative Services (DFAS)

Audit Finding Number: 2021-008 – DSS FFATA Reporting

Name of contact person responsible for corrective action: Sheena Frazer

Anticipated completion date for corrective action: N/A

Recommendation: The DSS through the DFAS strengthen internal controls related to FFATA reporting by having supervisors maintain documentation of reviews performed of the information reported to the FSRS for the TANF, LIHEAP, and CVA programs. In addition, the DFAS should complete FFATA reporting in accordance with the applicable requirements.

DSS Response:
The DSS partially agrees with this finding. The DSS does not agree with the correlation of strong internal controls as it relates to FFATA reporting and supervisors maintaining documentation of the reviews performed. The DSS adheres to formalized procedures for FFATA reporting which includes managerial oversight and contends documented reviews may be preferred but are not required by regulation. The DSS had a transition of staff during the timeframe in question and the FSRS system does not permit users to access and compliance data or reports uploaded in the system by an alternate user. These circumstances allowed for exceptions identified. The DSS uploaded reports for all exception items to ensure the information is available in USA Spending.

Corrective action planned is as follows:

The DSS will continue to adhere to written procedures and maintain strong internal controls to maintain FFATA reporting compliance.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Health and Senior Services

Audit Finding Number: 2021-009 - ELC Program Subrecipient Reimbursements

Name of the contact responsible for corrective action: Jennifer Harrison, Senior Program Specialist

Anticipated completion date for corrective action: March 2024

Corrective action planned is as follows:

The program has requested the needed information to perform reviews as required by DHSS policy. DHSS plans to have the thirteen mentioned above completed by August 31, 2022 and complete the remainder of the contractors by March 2024. The program will utilize monitoring plans developed in accordance with Financial Policy 4.3 to ensure procedures are in place for review of detailed documentation supporting reimbursement requests.

DHSS does not agree with the audit finding and believes that corrective action is not required. Explanation and specific reasons are as follows:

As discussed and explained to the auditors the program is following department policy in regards to monitoring contractors, which is in line with 2CFR 200.332. When the auditors asked if we could obtain detailed documentation from the contractors, we explained that we would be following the department's procedures/policy in completing this task and at a later date would be requesting support documentation to perform our monitoring. The auditors did not raise any concern about our response at the time. Therefore, we felt the auditors were comfortable with the approach we outlined and were also comfortable with the department's policy in regards to contract monitoring. It also should be noted that due to the need for our staff and the contractors staff to respond to the COVID-19 pandemic, delaying reviews of the contractors provided the best utilization of all resources involved in responding to the pandemic. These delays do not appear to be outside the intent of the department's policy or 2CFR 200.332. Throughout the contract period the program reviewed status reports the contractors provided, and we have found no indication of any issues/concerns that we needed to address. It should also be noted that the contractors we are working with have ongoing relationships with the DHSS for various other contracts, and their knowledge combined with expertise/ability to handle various programmatic requirements are well established.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Health and Senior Services

Audit Finding Number: 2021-010 - ELC Program Subrecipient Monitoring

Name of the contact person responsible for corrective action: Jennifer Harrison, Senior Program Specialist

Anticipated completion date for corrective action: July 31, 2022 (Monitoring Plan) and March 2024 (Contract Monitoring)

Corrective action planned is as follows:

Program has developed the Monitoring plan for these contracts as required by Department Policy. The plan is currently under review. The contracts are currently being scheduled for review and the program anticipates all contracts will be reviewed by March 2024. Program will utilize the Monitoring Plan to ensure compliance with department policy.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Health and Senior Services (DHSS)

Audit Finding Number: 2021-011 - DHSS FFATA Reporting

Name of the contact person responsible for corrective action: Pam Sandbothe, Bureau Chief, Financial Services

Anticipated completion date for corrective action: June 30, 2023

Corrective action planned is as follows:

The DHSS agrees with the auditor's finding.

The DHSS Division of Administration will evaluate current FFATA reporting processes and implement changes to ensure timeliness of FFATA reporting.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Health and Senior Services, Division of Senior and Disability Services

Audit Finding Number: 2021-012 - Medicaid SPPC Participant Choice Agreements

Name of the contact person Responsible for corrective action: Melanie Highland, Director, Division of Senior and Disability Services (DSDS)

Anticipated completion date for corrective action: Implemented

Corrective action planned is as follows:

The Division of Senior and Disability Services (DSDS) implemented a new Quality Improvement Quality Assurance Unit (Quality Unit) in 2020. As part of their improvement projects, the Quality Unit worked collaboratively with the Provider Review Team to develop a new standardized and comprehensive case record review tool. The new tool ensures consistency among the areas reviewed by each team member. A section of the tool focuses on completion of required forms including the Participant Choice Statement. The tool also serves as an education and remediation tool that is sent to provider reassessors in need of improvement.

Along with the new tool, the Quality Unit added a new position in March 2022 to focus on the consistency and accuracy of provider reassessor reviewers. Additionally, this new position serves as a liaison to provider reassessors by answering questions regarding reviews conducted and providing education as needed. A new supervisor case record review process was also implemented on May 1, 2022. Supervisors will analyze inconsistencies noted in the reviews completed by the Provider Review Team.

DSDS also implemented a new Provider Reassessor Contract in August 2021. This new contract focuses on enhanced quality measures and allows the division to take action if a provider reassessor is not performing in compliance with policy.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Health and Senior Services (DHSS)

Audit Finding Number: 2021-013 - Medicaid Facility Survey Timeliness

Name of the contact person responsible for corrective action: Shelly Williamson, Administrator, Section for Long Term Care Regulation, Division of Regulation and Licensure

Anticipated completion date for corrective action: December 31, 2022

Corrective action planned is as follows:

The Department of Health and Senior Services (DHSS) agrees with the auditor's finding.

Surveys were not conducted during the National Public State of Emergency per instructions from Center for Medicare & Medicaid Services (CMS). As DHSS returned to surveying activity, it found the gap between surveys has resulted in an increase in both the number of and the severity of violations in long term care facilities. These increases have caused greater time being devoted to investigating these violations and the attendant write up activity, including the Statement of Deficiency.

The Section for Long Term Care Regulation (SLCR) currently has procedures in place to ensure surveys and certifications are performed in accordance with the State Operations Manual. The reasons detailed above, coupled with staffing shortages, particularly in the Registered Nurse job classification, have contributed to the inability to complete these tasks consistently within the prescribed time frames. In order to meet these time frames, SLCR has adopted a more aggressive approach to registered nurse recruiting. This includes requesting increased funding from both federal and state sources to increase across the board salaries for Registered Nurses and other survey staff. As a short-term solution, DHSS intends to contract for short term hiring of surveyors to assist in the timely conduct of surveys and certifications.

This two-pronged approach will provide a temporary solution in order to build a base upon which DHSS can work towards the goal of rebuilding its survey team as fully staffed and adequately compensated.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Mental Health

Audit Finding Number: 2021-014 - Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates

Name of the contact person responsible for corrective action: Bryan Connell

Anticipated completion date for corrective action: N/A

Corrective action planned is as follows:

The agency does not agree with the audit finding and believes that a corrective action is not required. Explanation and specific reasons are as follows:

Although some rates are at a level established prior to the rate methodology change, as stated the last three years, all existing rates are now a factor of the rate study and therefore any other forms of documentation are irrelevant. The rate study serves as the documentation for all residential rates paid. The Division of Developmental Disabilities is under a corrective action plan (CAP) with the Centers for Medicare and Medicaid Services (CMS) that requires the division to standardize its Individualized Supported Living rates according to the current approved rate methodology (which is based on the rate study) by July 1 2024. As of July 1, 2021, all Group Home and Individualized Supported Living rates have been standardized to at least the floor of the approved rate methodology.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2021-015 - GEER Fund Annual Performance Reporting.

Name of the contact person responsible for corrective action: Shelley Woods, Chief Operations Officer

Anticipated completion date for corrective action: April 1, 2022

Corrective action planned is as follows:

DESE agrees with the auditor's finding and will ensure accurate annual performance reports are submitted for the GEER fund. The annual report was corrected and submitted within the revision period on April 1, 2022.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2021-016 - DESE FFATA Reporting

Name of the contact person responsible for corrective action: Shelley Woods, Chief Operations Officer

Anticipated completion date for corrective action: June 30, 2022

Corrective action planned is as follows:

DESE agrees with the auditor's finding and will ensure FFATA reporting is completed in accordance with applicable requirements.

DESE has created an internal procedure effective July 1, 2022 to ensure FFATA reporting is reviewed, submitted, and verified by the required timeframes and in accordance with federal regulations.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2021-017 - DESE Special Education Cluster Subrecipient Monitoring

Name of the contact person responsible for corrective action: Shelley Woods, Chief Operations Officer

Anticipated completion date for corrective action: June 30, 2022

Corrective action planned is as follows:

DESE agrees with the auditor's finding and will ensure subrecipients of the Special Education Cluster are monitored in accordance with the Special Education Fiscal Monitoring Guide as stated below.

The Special Education Fiscal Monitoring Guide indicates that districts who attended an in-person Special Education finance training in the prior fiscal year will not receive an on-site monitoring visit even if the district is determined as high risk. Due to COVID-19, the Special Education Finance staff did not provide any in-person trainings, so data was utilized from attendance at trainings within the past three fiscal years.

The Special Education Fiscal Monitoring Guide will be updated to reflect scoring may include attendance within the past three fiscal years when in-person training is not provided in the prior fiscal year.

The Special Education monitoring staff were unable to close the Corrective Action Plan (CAP) for two districts due to: ePeGS system issues with the Final Expenditure Report (FER) after corrections were submitted (2019-20), revisions to the prior fiscal year (2018-19) FER that didn't align with submitted documentation, timely responses from the districts, and waiting on refunds from the districts for overpayments. The monitoring team do not close CAPs until all issues are resolved.

The District Communication Procedure will be updated to ensure districts are contacted on a weekly basis after a CAP is overdue in order to close CAPs in a timely manner.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: MO Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2021-018 - DESE SEFA

Name of the contact person responsible for corrective action: Shelley Woods, Chief Operations Officer

Anticipated completion date for corrective action: January 1, 2022

Corrective action planned is as follows:

DESE agrees with the findings related to the SEFA and has implemented internal controls to mitigate any future reoccurrence. Beginning January 1, 2022, the Chief Operations Officer created documented procedures for the preparation and verification of expenditure data for the SEFA report to ensure accuracy.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Labor and Industrial Relations

Audit Finding Number: 2021-019 - Department of Labor and Industrial Relations UInteract System Controls

Name of the contact person responsible for corrective action: Matthew Hankins

Anticipated completion date for corrective action: March 31, 2022

Corrective action planned is as follows:

The DOLIR agrees with the finding and has completed the analysis, identification and implementation of additional system controls to further prevent issuance of improper payments. Overpayments have been established accordingly and the DOLIR is actively pursuing recovery. Reporting has been developed and is being implemented in accordance with the confidentially communicated recommendations.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Public Safety - State Emergency Management Agency (SEMA)

Audit Finding Number: 2021-020 - SEMA Suspension and Debarment Procedures

Name of the contact person responsible for corrective action: Nikol Enyart

Anticipated completion date for corrective action: Completed

Corrective action planned is as follows:

SEMA agrees with the auditor's finding, our corrective action plan has been implemented and approved by FEMA in January 2022. Our 2022 Public Assistance State Administrative Plan includes the update and applicant's packages include a revised PA-1 form with a clause certifying that the applicant is not identified as debarred or suspended. Since January 2022 we have required applicants use the new form and applicants can no longer receive funds without first certifying they are not suspended or debarred.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Department of Public Safety - State Emergency Management Agency (SEMA)

Audit Finding Number: 2021-021 – SEMA FFATA Reporting

Name of the contact person responsible for corrective action: Nikol Enyart

Anticipated completion date for corrective action: Completed

Corrective action planned is as follows:

Updated fiscal policy and will carry out internal controls and supervisory reviews for FFATA Reporting.

State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2021

State Agency: Missouri Department of Transportation (MoDOT)

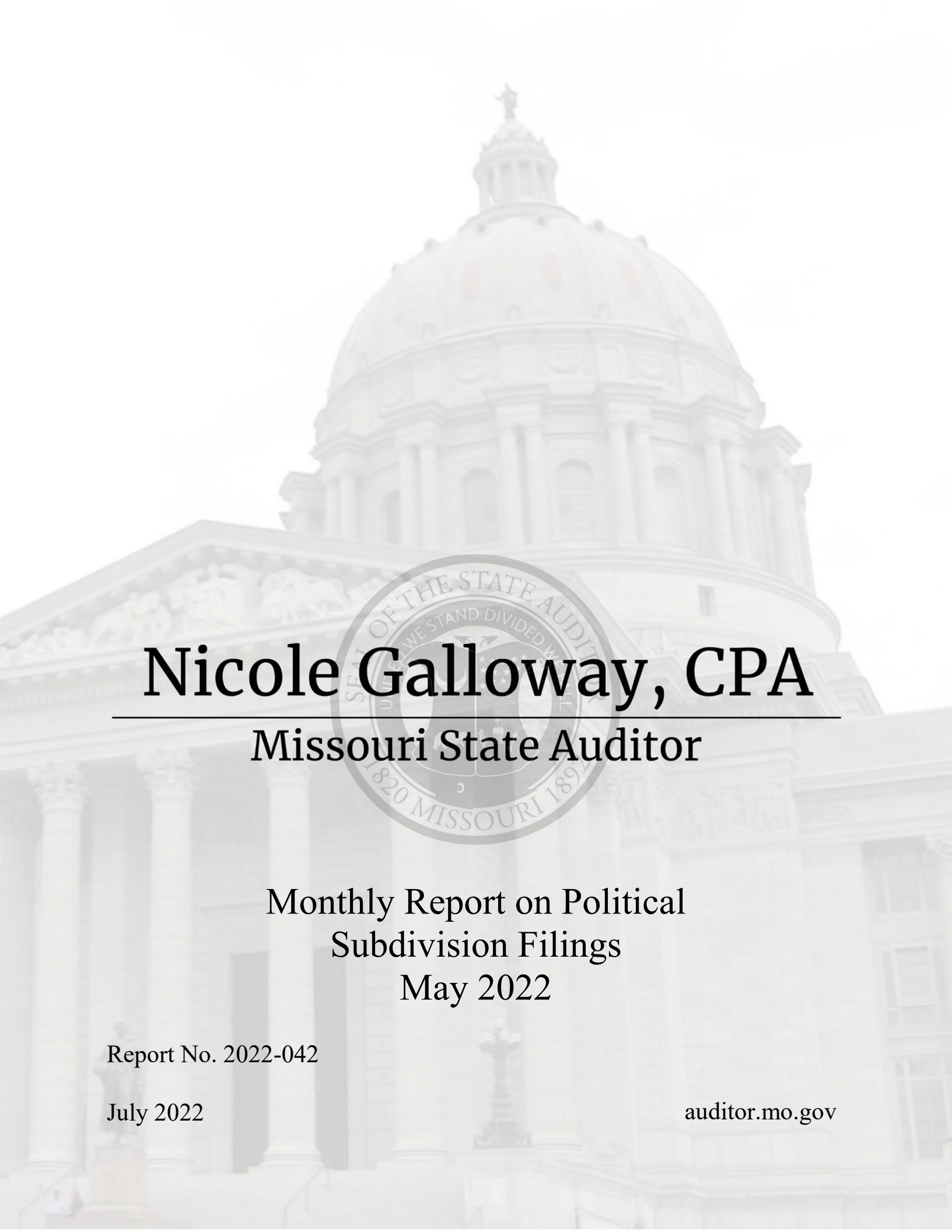
Audit Finding Number: 2021-022 - MoDOT FFATA Reporting

Name of the contact person responsible for corrective action: Todd Grosvenor, MoDOT Financial Services Director

Anticipated completion date for corrective action: September 30, 2022

Corrective action planned is as follows:

MoDOT will develop written policies and procedures for compiling subaward data and perform documented supervisory reviews of the information reported to FSRS for the Airport Improvement Program.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings May 2022

Report No. 2022-042

July 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
May 2022
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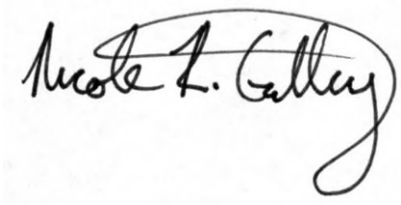
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by May 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in May 2022, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B to F.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due May 31, 2022

Fiscal Year Ended November 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Carroll	Big Bend Levee District	Yes	December 6, 2021
Greene	PWSD 5 Greene County	Yes	May 31, 2022
Holt	Big Tarkio Drainage District	Yes	February 1, 2022
Jefferson	Goldman FPD	Yes	January 5, 2022
Laclede	Lebanon SRD 1 Laclede County	Yes	May 23, 2022
Moniteau	Tipton Rural FPD	Yes	May 26, 2022
New Madrid	Drainage District 29 New Madrid County	Yes	January 27, 2022
St. Charles	PWSD 2 St. Charles County	No	
St. Francois	Leadwood FPD	Yes	April 19, 2022
Total Filed		8	
Total Not Filed		2	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in May 2022

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Butler	Naylor-Neelyville AD	Yes	May 25, 2022
Ray	Ray County 911 Board	Yes	May 3, 2022
Total Filed		2	

Acronyms:

AD	Ambulance District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2022
Filed in May 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Scott	Sikeston SRD Scott County	Yes	May 27, 2022
Total Filed		1	

Acronyms:
SRD Special Road District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in May 2022

Fiscal Year Ended August 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	Yes	May 8, 2022
Knox	Knox County NHD	Yes	May 14, 2022
Wayne	PWSD 3 Wayne County	Yes	May 17, 2022
Total Filed		3	

Acronyms:

NHD	Nursing Home District
PWSD	Public Water Supply District

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in May 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	HIE Richmond Center CID	Yes	May 16, 2022
Total Filed		1	

Acronyms:

CID	Community Improvement District

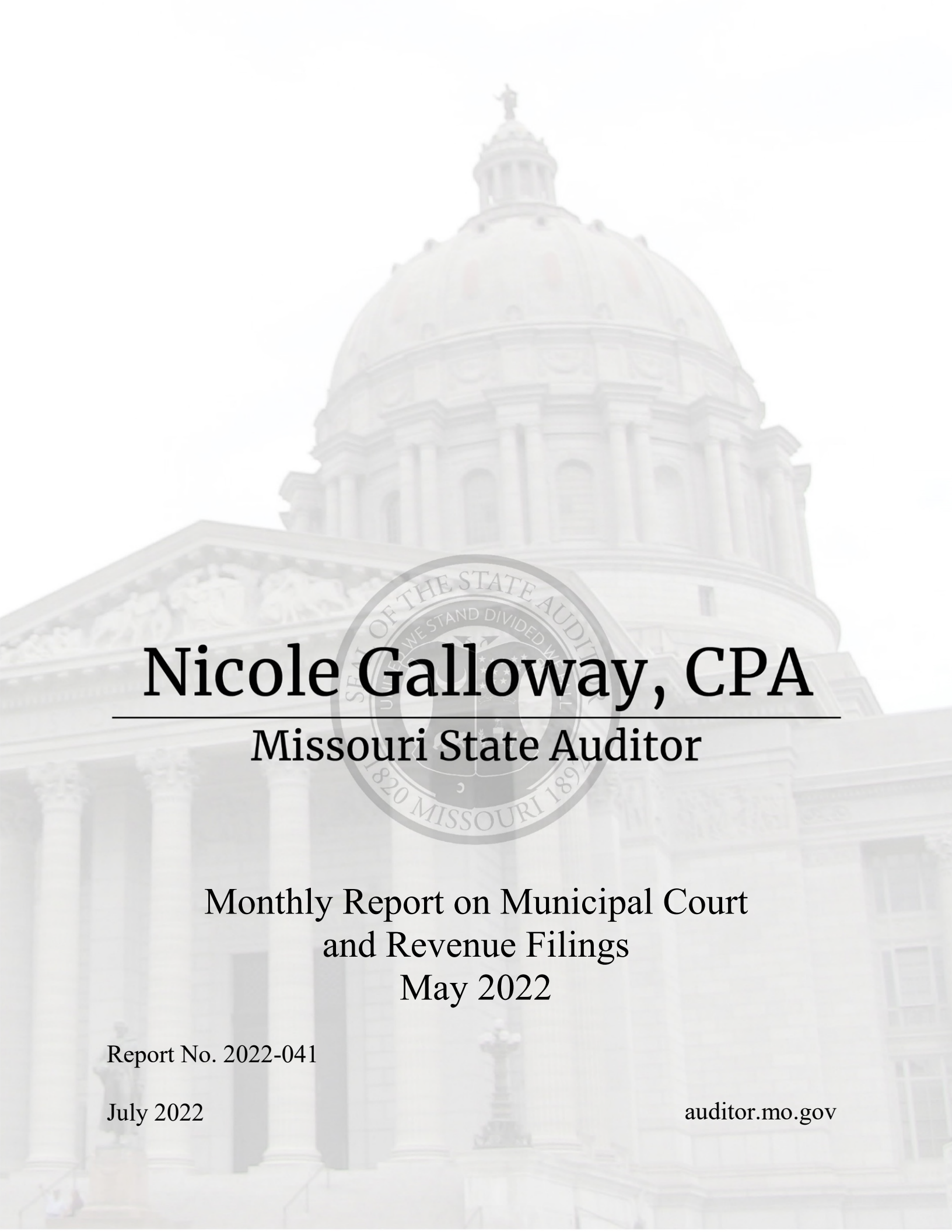
Appendix F
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in May 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	Hope Valley CID	Yes	May 26, 2022
Platte	PWSD 3 Platte County	Yes	May 27, 2022
Ray	Ray County Memorial Hospital	Yes	May 9, 2022
Total Filed		3	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings May 2022

Report No. 2022-041

July 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
May 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

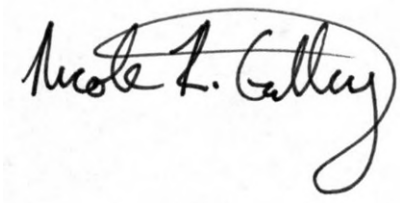
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by May 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 3 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in May 2022, after their filing deadline. The filing status for these 17 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to G.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2021, whose financial report was due by May 31, 2022. Of the 3 municipalities, 3 filed the financial report timely. Of the 3 municipalities required to file an addendum, 2 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.

This report includes the filing status for 17 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in May 2022, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 16 filed an addendum, and 3 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due May 31, 2022

Fiscal Year Ended November 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	May 19, 2022	Yes	n/a
St. Louis	City of Flordell Hills	Yes	February 4, 2022	No	No
	City of Florissant	Yes	May 31, 2022	Yes	Yes
Total Filed		3		2	1
Total Not Filed		0		1	1
Total n/a		0		0	1

n/a Entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in May 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Harrison	City of Gilman City	***	August 25, 2021	Yes	n/a
Polk	City of Humansville	***	July 6, 2021	Yes	**
Schuyler	City of Lancaster	***	September 16, 2021	Yes	n/a
Total Filed		0		3	0

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before May 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in May 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Sycamore Hills	**	August 18, 2021	Yes	No
Total Filed		0		1	0

** Filed by September 30, 2021.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in May 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Adrian	***	January 31, 2022	Yes	n/a
Cedar	Village of Jerico Springs	Yes	May 26, 2022	Yes	n/a
Christian	City of Highlandville	**	December 23, 2021	Yes	n/a
Dunklin	City of Kennett	**	December 30, 2021	Yes	n/a
Gasconade	City of Gasconade	**	December 1, 2021	Yes	n/a
Miller	City of Bagnell	Yes	May 2, 2022	n/a	n/a
St. Francois	City of Leadington	Yes	May 20, 2022	Yes	n/a
Total Filed		3		6	0

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before May 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in May 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguoa Park	***	April 25, 2022	Yes	n/a
Total Filed		0		1	0

*** Filed after February 28, 2022, but before May 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in May 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	City of Cameron	Yes	May 19, 2022	Yes	Yes
Dallas	City of Buffalo	**	March 31, 2022	Yes	n/a
Jackson	City of Sugar Creek	Yes	May 26, 2022	No	No
Monroe	City of Monroe City	No		Yes	Yes
St. Francois	City of Bonne Terre	***	April 19, 2022	***	Yes
	City of Farmington	***	April 18, 2022	Yes	***
Total Filed		2		4	3

** Filed by March 31, 2022.

*** Filed after March 31, 2022, but before May 2022.

n/a Entities without a municipal judge are not required to file a certification.

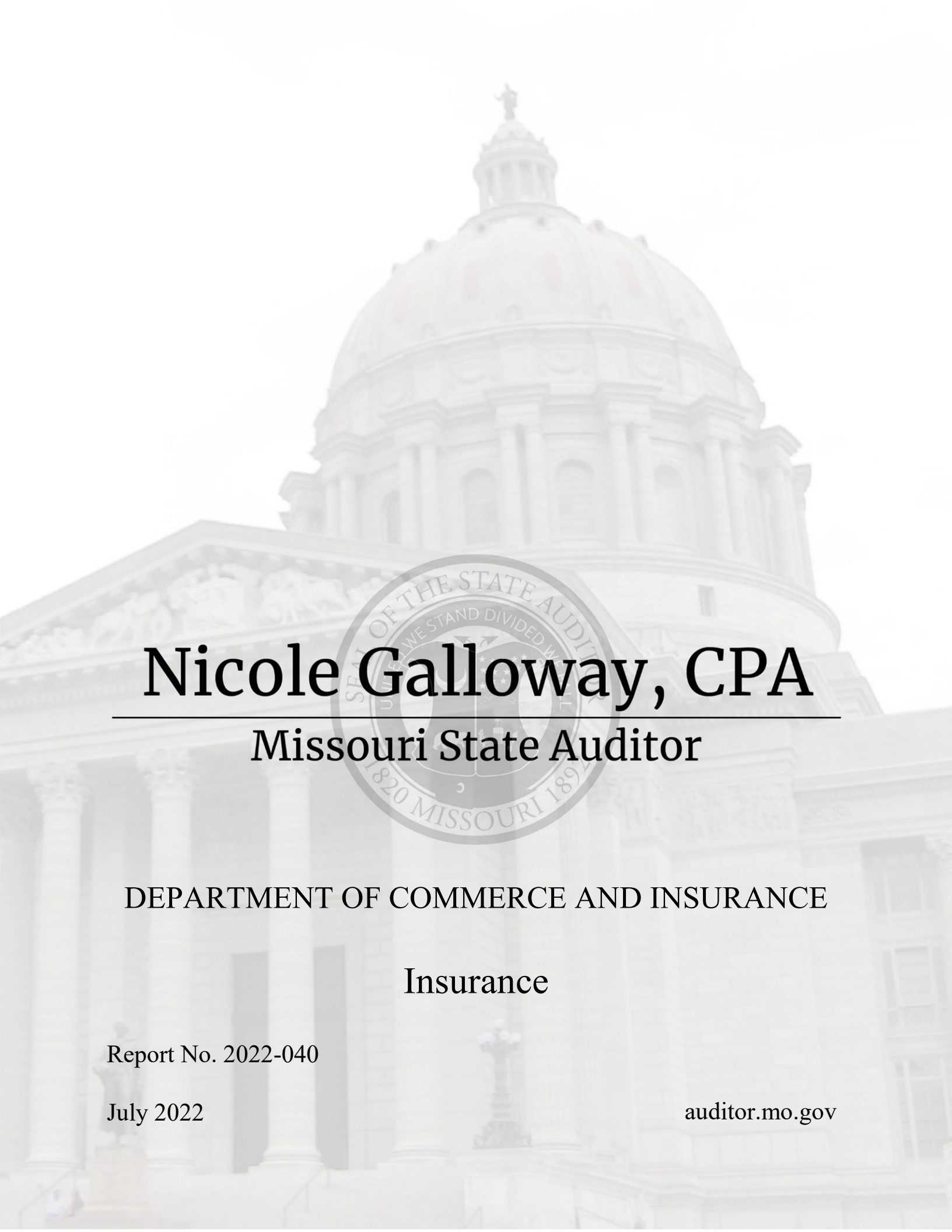
Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2022
Filed in May 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	City of Oregon	**	April 27, 2022	Yes	n/a
Jasper	City of Carterville	Yes	May 6, 2022	No	No
Total Filed		1		1	0

** Filed by March 31, 2022.

n/a Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

DEPARTMENT OF COMMERCE AND INSURANCE

Insurance

Report No. 2022-040

July 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Commerce and Insurance - Insurance

Background

The Department of Commerce and Insurance - Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state, ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public; and ensures the insurance industry complies with the laws of the state.

Findings

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Chlora Lindley Myers, Director
Department of Commerce and Insurance
Jefferson City, Missouri

We have audited certain operations of the Department of Commerce and Insurance - Insurance, as required by Section 374.250.2, RSMo and in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions of the Insurance Dedicated Fund, the Insurance Examiners' Fund, and taxes certified or collected under Sections 148.310 to 148.461, RSMo (foreign and domestic insurance premium taxes) and Sections 384.011 to 384.071, RSMo (surplus lines premium taxes).

2. Evaluate the department's compliance with certain legal provisions.

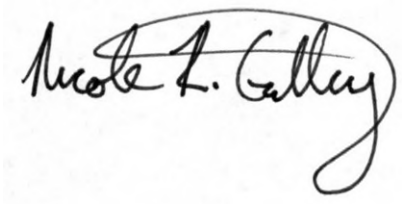
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions of the Insurance Dedicated Fund and Insurance Examiners' Fund.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Department of Commerce and Insurance - Insurance.



Nicole R. Galloway, CPA
State Auditor

Department of Commerce and Insurance - Insurance Organization and Statistical Information

The Missouri Division of Insurance was created by an act of the Missouri legislature in 1869. With the enactment of the state Omnibus Reorganization Act of 1974, the agency was transferred to the Department of Consumer Affairs, Regulation and Licensing. Constitutional Amendment No. 6 passed in August 1984, amended Missouri Constitution, Article IV, Section 36(a) to change the name of the Department of Consumer Affairs, Regulation and Licensing, to the Department of Economic Development, effective September 7, 1984. Constitutional Amendment No. 4 passed in August 1990, created a new Department of Insurance, effective July 1, 1991. Executive Order 06-04 consolidated the former Department of Insurance, the Division of Finance, the State Banking Board, the Division of Credit Unions, and the Division of Professional Registration into one department and changed the name of the department to the Missouri Department of Insurance, Financial Institutions, and Professional Registration (DIFP), effective August 28, 2006. Executive Order 19-02 transferred the Office of Public Counsel and the Public Service Commission to the DIFP and changed the name to the Department of Commerce and Insurance (DCI), effective August 28, 2019.

The DCI-Insurance operates under the authority of Chapter 374, RSMo. The management and control of the DCI is vested in a director who is nominated by the Governor with the advice and consent of the Senate. Chlora Lindley-Myers was appointed Director on March 6, 2017, and continues to serve in that capacity.

As of June 30, 2021, there were 566 domestic, 2,856 foreign, and 495 alien companies licensed and/or regulated by the DCI-Insurance in Missouri. Insurers with primary corporate headquarters located in a particular state are called domestic insurers. Foreign and alien insurers are those that are allowed to sell insurance in a state but have a primary legal residence in another state or country.

The DCI-Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state, ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public, and ensures the insurance industry complies with the laws of the state.

To fulfill these responsibilities, the department maintains a central office in Jefferson City and branch offices in St. Louis and Kansas City. The DCI-Insurance is organized into the following divisions: Insurance Consumer Affairs, Insurance Market Regulation, Insurance Company Regulation, and Administration. The DCI-Insurance had 177 employees as of June 30, 2021.

The following table provides a breakdown of the type of companies licensed and/or regulated by DCI-Insurance in the state.

Type of Company	Missouri Domicile	Foreign	Alien
Third Party Administrator	38	408	12
Fraternal Benefit	1	27	1
Reinsurer	0	44	314
Property and Casualty	40	918	0
Rating Organization	3	23	0
Advisory Organization	2	9	0
Health Services Corporation	1	0	0
Life Care Facility	9	0	0
Purchasing Group	10	272	0
Reinsurance Intermediary	9	9	5
Title	1	23	0
Statutorily Created Entity	7	1	0
Discount Medical Plan	0	30	0
Health Maintenance Organization	18	16	0
Prepaid Dental	6	9	0
Risk Retention Group	0	106	0
Excess/Surplus Lines	0	181	159
Multiple Employee Self-Insured Health Plan	1	0	0
Captive Insurance	50	0	2
Mutual Property Insurance Company	77	0	0
Professional Malpractice Assessable	5	0	0
Risk Management Association	0	1	0
Life and Health	28	445	2
Self Insured Political Subdivision Assessable	12	0	0
Domestic Surplus Lines Insurer	3	0	0
Motor Vehicle Service Contract Provider	43	136	0
Product Service Contract Provider	6	73	0
Vehicle Protection Product Provider	3	60	0
Worker's Compensation	192	47	0
Pharmacy Benefits Manager	1	18	0
Total	566	2,856	495

The DCI-Insurance administers transactions in the following funds:

The Insurance Examiner's Fund is authorized by Sections 374.160 and 374.162, RSMo, to receive all payments to the state by insurance companies for the costs incurred by the department in conducting examinations, valuations, or proceedings against such companies. Expenditures, authorized by appropriations, are to be used for the purpose of paying the compensation of insurance examiners and expenses directly related to examinations. Any

unexpended balances in this fund are perpetually maintained for the purposes of this fund.

The Insurance Dedicated Fund is authorized by Section 374.150, RSMo, to receive all fees due to the state under the provisions of the insurance laws. Appropriations from this fund are to be used solely for payment of expenditures incurred by the department in performing the duties required by law that are not paid for by another source of funds. Any unexpended balance in this fund is perpetually maintained for the purposes of this fund unless, and then only to the extent to which, the unencumbered balance at the close of the biennium year exceeds two times the total amount appropriated, paid, or transferred to the fund during such fiscal year.

The DCI-Insurance administers programs financed partially by federal funding placed in the Federal Missouri Department of Commerce and Insurance Fund. The department receives appropriations from this fund.

The DCI-Administrative Fund is used to account for department-wide expenditures for budget, legislative coordination, public information, accounting, human resources, and department management. The fund receives monies through a cost allocation to the divisions within the DCI.

The DCI-Insurance does not receive any appropriations from the General Revenue Fund and does not maintain any proprietary interest in that fund. Receipts collected by the Department of Revenue (DOR) on behalf of the department include the following:

- Premium Taxes (foreign and domestic): In accordance with various provisions of Chapter 148 RSMo, insurance companies licensed in the state are required to pay a 2 percent tax on direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the insurance companies. The DOR collects the premium taxes and deposits them into the General Revenue Fund. Some premium taxes deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 148, RSMo, restrict about 50 percent of such premium taxes for distribution to the various school districts in the state. In addition, beginning January 1, 2020 through December 31, 2020, Section 192.385.2, RSMo, further restricted 2.5 percent of domestic premium taxes deposited into the General Revenue Fund for distribution to the Senior Services Growth and Development Program Fund. Beginning January 1, 2021, Section 192.385.2 RSMo, provided for 5 percent of those taxes to be distributed to the fund.

- Domestic Stock Company Premium Taxes: In accordance with various provisions of Chapter 148, RSMo, every stock insurance company organized under the provisions of Sections 379.010 to 379.203, RSMo, are required to pay a 2 percent tax on direct premiums received during the year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the domestic stock insurance companies. The DOR collects the domestic stock company premium taxes and deposits them into the Financial Institutions Tax Fund as county stock insurance taxes. In accordance with Section 148.330.4, RSMo, domestic stock premium taxes credited to the County Stock Insurance Fund are to be apportioned to the General Revenue Fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. Apportionments are made based on the ratio of taxes levied by each respective entity. In addition, beginning January 1, 2020 through December 31, 2020, Section 192.385.2, RSMo, further restricted 2.5 percent of domestic stock company premium taxes deposited into the Financial Institutions Tax Fund for distribution to the Senior Services Growth and Development Program Fund. Beginning January 1, 2021, Section 192.385.2 RSMo, provided for 5 percent of those taxes to be distributed to the Senior Services Growth and Development Program Fund.

- Captive Insurance Premium Taxes: In accordance with Section 379.1326 RSMo, captive insurance companies licensed in the state are required to pay a premium tax at the rate of thirty-eight-hundredths of 1 percent on the first $20 million and two hundred eighty-five-thousandths of 1 percent on the next $20 million, and nineteen-hundredths of 1 percent on the next $20 million dollars, and seventy-two-thousandths of 1 percent on each dollar thereafter on the direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the captive insurance companies. The DOR collects the captive insurance premium taxes and deposits them into the General Revenue Fund. Some captive insurance premium taxes initially deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 379, RSMo, require 10 percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually.

- Special Purpose Life Insurance Captive (SPLRC) Premium Taxes: In accordance with Section 379.1412, RSMo, each SPLRC is required to pay a premium tax at the rate of two hundred fourteen-thousandths of 1 percent on the first $20 million of assumed reinsurance premium, and one hundred forty-three-thousandths of 1 percent on the next $20 million, and forty-eight-thousandths of 1 percent on the next $20 million, and twenty-four-thousandths of 1 percent of each dollar thereafter on the direct

premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the SPLRC insurance companies. The DOR collects the SPLRC premium taxes and deposits them into the General Revenue Fund. Some SPLRC premium taxes initially deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 379, RSMo, require ten percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually.

- Surplus Lines Premium Taxes: In accordance with the various provisions of Chapter 384, RSMo, surplus lines insurers are required to pay a 5 percent tax on net premiums for high risk insurance that is underwritten. The DOR collects the surplus lines premium taxes, interest, and penalties. The DOR deposits surplus lines premium taxes and interest into the General Revenue Fund and surplus lines penalties into the State School Moneys Fund.

Fines and forfeitures imposed and collected by the department under the Missouri Insurance Code are deposited into the State School Moneys Fund.

The DCI-Insurance is authorized to administer Missouri chartered insurance companies requiring rehabilitation or liquidation, commonly referred to as receiverships. Eight insurance companies were in receivership during the year ended June 30, 2021. Companies placed into receivership are under circuit court supervision with the judge appointing the Director as receiver. The Director may appoint a special deputy receiver or agent. Four of the companies did not have a special deputy receiver assigned to them. The department handled the day-to-day operations for one of these companies and contracted with vendors to act as agents for the other three. Four of the companies had a court-assigned special deputy receiver that directly supervised them. The contracted vendors and the special deputy receivers submit disbursements to DCI-Insurance for approval.

According to the National Association of Insurance Commissioners (NAIC), for calendar year 2020 Missouri ranked ninth nationally in the number of insurance companies incorporated in the state. The department's budget for fiscal year 2021 ranks twenty-fourth nationally.

Appendix A

Department of Commerce and Insurance - Insurance
Statement of Receipts, Disbursements, and Changes in Cash and Investments
Year Ended June 30, 2021

	Federal DCI Fund	Insurance Examiners Fund	Insurance Dedicated Fund	DCI Administrative Fund	Total (Memorandum Only)
Receipts	$ 1,399,193	4,248,787	21,480,801	19	27,128,800
Disbursements	1,400,000	3,012,067	11,193,806	162,455	15,768,328
Receipts Over (Under) Disbursements	(807)	1,236,720	10,286,995	(162,436)	11,360,472
Transfers In[1]	0	0	0	229,148	229,148
Transfers Out[2]	0	(1,377,014)	(5,043,659)	(75,847)	(6,496,520)
Receipts Over (Under) Disbursements and Transfers	(807)	(140,294)	5,243,336	(9,135)	5,093,100
Cash and Investments, July 1	30,807	917,803	5,721,108	9,135	6,678,853
Cash and Investments, June 30	$ 30,000	777,509	10,964,444	0	11,771,953

[1] Transfers In to the DCI Administrative Fund include transfers from divisions within DCI for department administration.

[2] Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

Appendix B

Department of Commerce and Insurance - Insurance
Statement of Receipts
Year Ended June 30, 2021

RECEIPTS	General Revenue Fund	Insurance Dedicated Fund	State School Moneys Fund	Financial Institutions Tax Fund	Total (Memorandum Only)
Premium taxes (foreign and domestic)	$ 301,591,990	0	0	0	301,591,990
Domestic stock company premium taxes	0	0	0	12,737,546	12,737,546
Captive insurance premium taxes	1,137,724	126,550	0	0	1,264,274
Special purpose life insurance premium taxes	779,258	86,584	0	0	865,842
Surplus lines premium taxes	47,503,916	0	0	0	47,503,916
Surplus lines penalties	0	0	114,424	0	114,424
Fines and forfeitures	0	0	1,038,601	0	1,038,601
Total Receipts	$ 351,012,888	213,134	1,153,025	12,737,546	365,116,593

Appendix C

Department of Commerce and Insurance - Insurance
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2021			2020		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
FEDERAL - DCI FUND						
Health Insurance Counseling	$ 1,400,000	1,400,000	0	1,250,000	1,250,000	0
Total Federal - DCI Fund	1,400,000	1,400,000	0	1,250,000	1,250,000	0
INSURANCE EXAMINERS FUND						
Personal Service	3,586,482	2,719,310	867,172	3,534,252	2,656,173	878,079
Expense and Equipment	711,625	26,939	684,686	767,448	95,316	672,132
Insurance Leasing	7,515	5,437	2,078	7,870	6,417	1,453
IT Consolidation Expense and Equipment	124,116	124,103	13	121,328	61,548	59,780
Performance Rewards[1]	0	0	0	1,256	1,256	0
Refunds	60,000	37,124	22,876	60,000	0	60,000
State Office Building Rent, Maintenance, and Repair	99,915	97,899	2,016	96,784	96,784	0
Total Insurance Examiners Fund	4,589,653	3,010,812	1,578,841	4,588,938	2,917,494	1,671,444
INSURANCE DEDICATED FUND						
Personal Service	9,180,623	8,866,282	314,341	9,009,870	8,837,386	172,484
Expense and Equipment	1,919,657	706,995	1,212,662	1,992,410	1,076,236	916,174
Governor's Office Personal Service[2]	11,687	9,781	1,906	11,516	6,376	5,140
Insurance IT Projects	0	0	0	1	0	1
IT Consolidation Personal Service	563,870	254,271	309,599	428,822	195,064	233,758
IT Consolidation Expense and Equipment	401,043	262,984	138,059	401,042	350,297	50,745
Insurance IT Projects Personal Service	0	0	0	121,286	91,724	29,562
Performance Rewards[1]	0	0	0	4,691	4,690	1
Unemployment Benefits	12,440	6,080	6,360	20,000	0	20,000
Insurance Leasing	4,947	4,947	0	5,390	5,390	0
Refunds	75,000	27,485	47,515	75,000	34,478	40,522
Health Insurance Counseling	200,000	200,000	0	200,000	200,000	0
State Office Building Rent, Maintenance, and Repair	355,608	355,607	1	350,773	350,773	0
Poison Control Hotline[3]	500,000	500,000	0	500,000	500,000	0
Total Insurance Dedicated Fund	13,224,875	11,194,432	2,030,443	13,120,801	11,652,414	1,468,387
Total All Funds	$ 19,214,528	15,605,244	3,609,284	18,959,739	15,819,908	3,139,831

[1] The Office of Administration has spending authority for this one-time authorization to develop and implement an employee performance review system to be used by all executive departments within the state.

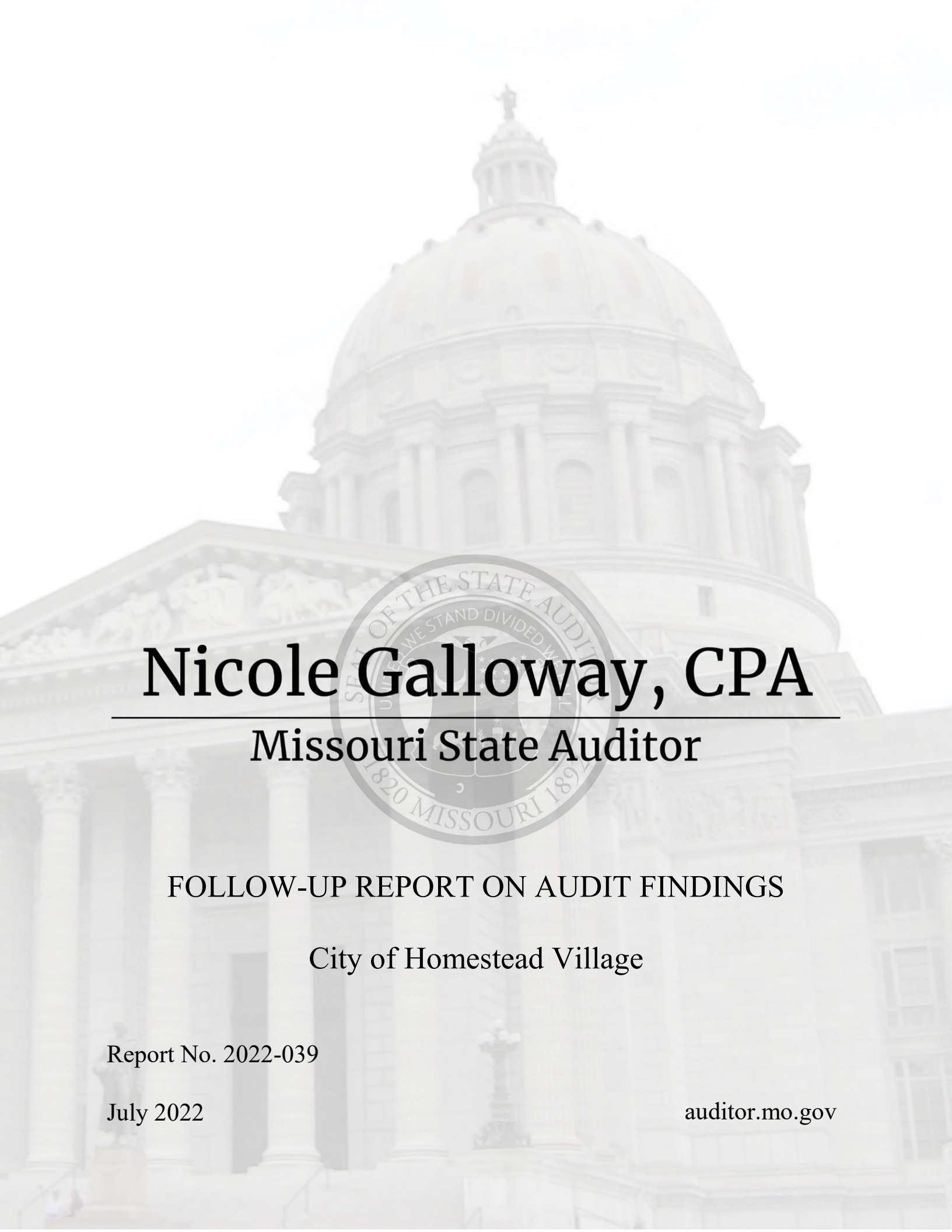
[2] The Governor's office has spending authority for this appropriation.

[3] The Department of Health and Senior Services has spending authority for this appropriation.

Appendix D

Department of Commerce and Insurance - Insurance
Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2021	2020	2019	2018	2017
Salaries and wages	$ 11,849,644	11,786,723	11,398,749	11,105,824	11,478,487
Travel, in-state	4,379	59,836	133,135	136,446	185,589
Travel, out-of-state	0	115,726	174,221	147,363	243,713
Supplies	149,362	158,375	158,837	162,029	172,941
Professional development	124,277	100,240	114,233	99,787	97,762
Communication services and supplies	134,976	117,313	105,878	95,668	139,443
Services:					
Professional	506,313	707,865	596,351	443,603	838,856
Housekeeping and janitorial	131	226	200	413	107
Maintenance and repair	77,797	120,568	64,271	86,784	132,553
Equipment:					
Computer	98,712	107,318	29,087	170,794	1,916
Office	3,192	36,145	53,791	11,647	30,539
Other	18,909	33,495	10,321	13,301	8,292
Property and improvements	2,745	16,224	29,448	0	0
Debt service	927	758	0	0	0
Building lease payments	463,042	467,688	476,874	457,804	442,960
Equipment rental and leases	0	0	228	456	2,280
Miscellaneous expenses	149	6,930	1,474	4,659	3,156
Refunds	64,609	34,478	12,328	13,965	9,828
Program distributions	2,106,080	1,950,000	1,919,840	1,869,462	2,426,400
Total Expenditures	$ 15,605,244	15,819,908	15,279,266	14,820,005	16,214,822



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Homestead Village

Report No. 2022-039

July 2022

auditor.mo.gov

City of Homestead Village
Follow-Up Report on Audit Findings
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*Includes selected findings

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Homestead Village, Missouri

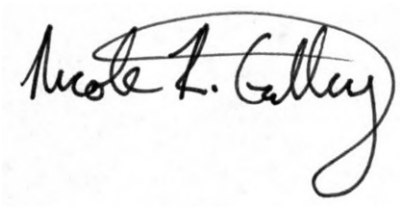
We have conducted follow-up work on certain audit report findings contained in Report No. 2021-119, *City of Homestead Village* (rated as Poor), issued in December 2021, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.

2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:

    - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
    - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
    - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
    - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the city and held discussions with the Mayor and City Clerk to verify the status of the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during May and June 2022.



Nicole R. Galloway, CPA
State Auditor

City of Homestead Village
Follow-Up Report on Audit Findings
Status of Findings

1. Missing Money

The audit identified at least $4,348 in recorded sewer receipts that were not deposited from January 1, 2018, to December 31, 2020. In addition, the former City Clerk falsified her 2019 customer ledger by indicating payments occurred on her account when they had not.

During this period, recorded cash receipts totaling at least $4,228 were not deposited and 7 sewer receipts paid by check or money order, totaling $280, were recorded in customer ledgers but could not be traced to a deposit. Four of these 7 receipts, totaling $160, were recorded by the former City Clerk as check payments in her customer ledger from June through November 2019, but were not deposited. After this was discovered, the former City Clerk made a payment in October 2020, for $888, representing payment on her sewer account from June 2019 through December 2020, and included late fees for delinquent months. This payment included the amounts due for the 4 months for which payments were recorded in her ledger but a payment was not actually made, totaling $160.

The other 3 receipts that we could not trace to a deposit, totaling $120, were recorded in customer ledgers in 2018, with no payment method documented. Each of these customers typically paid by either a check or money order. However, no check or money orders could be traced to a deposit and these payments were missing.

Recommendation

The Board of Aldermen work with law enforcement officials regarding prosecution of the missing money and take the necessary actions to seek restitution for amounts missing.

Status

In Progress

The City Clerk indicated the city has contacted county law enforcement officials and expressed its willingness to assist in any investigation or prosecution of the missing money. The city has filed a claim with its insurance company on the $4,000 surety bond covering the former City Clerk, and the Mayor believes the city will recoup the full value of the bond.

2. Accounting Controls and Procedures

Accounting controls and procedures needed improvement.

2.1 Segregation and oversight

The Board had not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions was performed.

Recommendation

The Board of Aldermen segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

Partially Implemented

At each monthly Board meeting, the City Clerk provides the Board a copy of the bank statements, a listing of bills to be approved, and a delinquent sewer report. According to the City Clerk, bank reconciliations are reviewed by a designated Alderman selected to review the accounting records, although this review is not documented. No specific monitoring procedures have been developed for review of receipting and depositing functions.

2.2 Receipting, recording, and depositing

Receipt slips were not issued for all money received and a receipt ledger was not maintained to document all payments received, along with the date paid and method of payment. The former City Clerk did not deposit sewer receipts intact or timely, sewer payments were not accurately recorded in customer ledgers, and the method and date of payment were not always indicated. The composition of receipts were not reconciled to the composition of deposits. Checks and money orders received were not restrictively endorsed upon receipt and were only endorsed when deposits were prepared.

Recommendation

The Board of Aldermen ensure receipt slips are issued for all payments received and are posted to a receipt ledger, the method of payment is indicated for all payments received, deposits are made timely and intact, and payments received are posted to customer ledgers accurately. In addition, ensure the composition of receipts is reconciled to the composition of deposits and checks and money orders are restrictively endorsed immediately upon receipt.

Status

Partially Implemented

Receipt slips are now issued for all money received, and payments received are recorded in a manual receipt ledger and posted to a computerized utility accounting system. The method of payment is indicated on the receipt slips and receipt ledger and is also posted to the utility accounting system. Deposits are typically made weekly, but our review of April 2022 receipts and deposits showed receipts were not always deposited intact. One $40 check received on April 15, 2022, was not included in any of the three deposits made on April 20, 2022, but was deposited on May 6, 2022. In addition, a $40 check received in April 2022 was not accurately posted to a customer's subsidiary ledger in the utility accounting system. The Board has not yet implemented procedures to reconcile the composition of receipts to the composition of deposits. The Board has designated one of the Aldermen to perform a review of accounting records, including receipting and depositing records, but there is no documentation to show these reviews have begun. The City Clerk indicated checks and money orders are endorsed immediately upon receipt.

2.3 Bank reconciliations

The former City Clerk did not perform bank reconciliations for the city's 3 bank accounts. Check registers and the computerized accounting system were

not accurate or kept up to date for these accounts, and as a result, accurate bank reconciliations could not be performed.

Recommendation

The Board of Aldermen ensure monthly bank reconciliations are prepared for all bank accounts and book balances are maintained and accurate.

Status

Implemented

The City Clerk is performing monthly bank reconciliations for all bank accounts. The city uses its new computerized accounting system to maintain book balances and prepare the reconciliations. We reviewed the April 30, 2022, bank reconciliations for all bank accounts and did not identify any concerns.

3.1 Sewer System Controls and Procedures - Late penalties and shut off procedures

Late penalties were not always charged in accordance with city ordinance and water services were not disconnected (shut off) in accordance with city ordinance and provisions of a contract with the Public Water Supply District providing water to the city's residents. In addition, the date water services were subject to disconnection per the city ordinance was different than the disconnection date printed on the customer sewer bills.

Recommendation

The Board of Aldermen ensure late penalties are charged in accordance with city ordinance and update the delinquent date reported on utility statements to agree with city ordinance and ensure it is consistently enforced. In addition, a record of shut offs should be maintained, along with any relevant documentation.

Status

Partially Implemented

The utility accounting system now used by the city allows late penalties to be assessed automatically and the City Clerk indicated she monitors the system to ensure penalties are assessed appropriately. The utility statements have been updated to show the correct delinquent date. The City Clerk indicated a sewer account balance report is provided to the Board monthly that shows the balance of each account. We reviewed the sewer account balance report printed as of April 26, 2022. It documented accounts sent delinquent notices, accounts with payment plans, and recent payments by customers on payment plans. This report was discussed by the Board at its April 26, 2022, meeting and the planned action for each delinquent account was documented. According to the City Clerk, delinquent notices were sent by regular and certified mail to the customers identified in the April Board meeting. The City Clerk provided an update to the Board at its May 31, 2022, meeting regarding the status of delinquent accounts. Some customers did not respond to the delinquent notices and some contacted the City Clerk to discuss their accounts but did not make a payment. However, shut off requests were not made for

these customers and as of May 31, 2022, no shut offs have been requested by the city.

3.2 Sewer System Controls and Procedures - Delinquent accounts

The city did not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for sewer services. Although delinquent amounts were recorded in customer ledgers, a summary of delinquent accounts was not prepared and provided to the Board for review.

At our request, a delinquent account listing was prepared as of June 15, 2020, and included both active and inactive accounts. Customer ledgers were not available to support some account balances listed and some ledgers were incomplete or inaccurate, and contained mathematical errors resulting in the actual delinquent balance being different than the balance indicated on the delinquent account listing. In addition, the delinquent account listing was incomplete.

Recommendation

The Board of Aldermen require monthly reconciliations be performed of the amounts billed to amounts collected and delinquent accounts, and review a listing of delinquent accounts periodically. In addition, ensure records of customer account activity and delinquent balances are complete, mathematically accurate, and reviewed by an independent person periodically.

Status

Partially Implemented

The Board has not developed procedures for a monthly reconciliation of the amounts billed to amounts collected and delinquent accounts, but the City Clerk indicated she is planning to perform this reconciliation in the future. The City Clerk indicated she provides a sewer account balance report to the Board monthly at its meetings that lists the current balance of all customer accounts. The Board upgraded to a computerized utility accounting system to help ensure customer account activity and delinquent balances are complete and mathematically accurate.

3.3 Sewer System Controls and Procedures - Partial payments

The city did not have an ordinance regarding partial payments by customers and while a formal policy addressing this topic was adopted by the Board, it was not always followed. In addition, partial payments were made without entering into a written payment agreement and without Board approval.

Recommendation

The Board of Aldermen establish an ordinance formalizing the policy and procedures allowing customers to make partial payments, and include obtaining a written payment agreement.

Status	**In Progress** The City Clerk indicated the Board is working on a draft of a comprehensive updated sewer ordinance that will include language to address partial payments and written pay agreements. This ordinance revision was discussed at the May Board meeting and the minutes indicate the Board will be receiving the ordinance for consideration in the near future.
4.1 Budgets, Published Financial Statements, and Financial Reporting - Budgets	City officials did not prepare annual budgets for city funds for the years ended December 31, 2020, 2019, and 2018, as required by state law.
Recommendation	The Board of Aldermen prepare annual budgets for all funds that contain all information required by state law.
Status	**Partially Implemented** The Board adopted a budget for the year ended December 31, 2022, but it was not approved until March 2022. The budget only contained one year of actual data for prior years for each fund, instead of two years, and did not clearly document the actual or estimated ending cash balances, but otherwise contained all information required by state law.
5. Disbursements	Disbursements procedures needed improvement.
5.1 Disbursement review and approval	The Board's review and approval of disbursements were not adequately documented. In addition, invoices were not signed or initialed by the Board.
Recommendation	The Board of Aldermen review and document approval of all disbursements and supporting documentation.
Status	**Implemented** A list of bills and invoices supporting each disbursement are presented to the Board monthly for review and approval. The City Clerk indicated invoices are typically reviewed by all Board members, and are initialed by the Mayor to indicate approval. Invoices reviewed to support the May 2022 list of bills were all initialed by the Mayor. We also noted approval of the list of bills is documented in the meeting minutes each month.
5.2 Contract labor and employee classifications	The city did not have contracts with the company that maintained the sewer system or the City Attorney and did not document the reasons for classifying the City Clerk as an independent contractor rather than an employee. The city did not prepare and file 1099 forms with the Internal Revenue Service (IRS)

for amounts paid to the City Attorney and the former City Clerk in 2019. The city did not withhold payroll and income taxes from payments made to the former City Clerk, totaling $6,200, during 2019.

Recommendation

The Board of Aldermen obtain and retain written contracts for services that specify the services to be rendered and the manner and amount of compensation to be paid and ensure 1099 forms are issued in accordance with IRS regulations. The Board should also ensure all persons hired by the city are properly classified as employees or contract employees in compliance with state and federal laws and regulations, and all compensation paid is subject to income and payroll taxes and properly reported.

Status

Partially Implemented

Written contracts with the current Sewer Operator and City Attorney were reviewed and included appropriate detail. The City Clerk provided copies of 1099 forms issued to the Sewer Operator and the City Clerk for 2021. No action has been taken yet by the Board regarding classifications of city contractors/employees and the City Clerk is still classified as a contractor.

6.1 Sunshine Law - Closed meetings

Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed for any of the 8 closed meetings held between January 1, 2018, and December 31, 2019. In addition, several meeting notices and agendas did not include a statement that a closed meeting would be held or did not include the specific section of law allowing the closed meeting. Some topics discussed and voted on in closed meetings were not allowable under the Sunshine Law.

Recommendation

The Board of Aldermen ensure proper notification and agendas for public meetings are posted, specific reasons for closing a meeting are documented in the open minutes, and only topics allowed by state law are discussed in closed meetings.

Status

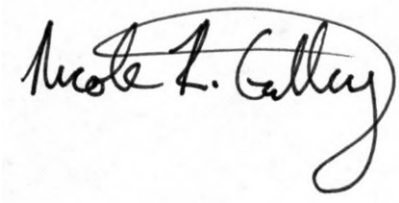
Implemented

The Board constructed a bulletin board in front of city hall to post notifications and agendas for public meetings. The City Clerk provided us tentative agendas for Board meetings held from January to April 2022. She indicated the agendas are posted in advance on the bulletin board as notification for upcoming meetings. No closed meetings were held by the Board from January through May 2022, but the City Clerk indicated if a closed meeting is necessary, the specific reason for closing a meeting will be documented with any motion to close a meeting and the discussion will be limited to allowable topics.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Webster County, Missouri

The Office of the State Auditor contracted for an audit of the Webster County's financial statements for the year ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. This audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.



Nicole R. Galloway, CPA
State Auditor

July 2022
Report No. 2022-038

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Webster County

2020-001	The county should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The county should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
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FINANCIAL SECTION

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Webster, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Webster ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2020, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2020, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Webster's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note I.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the County of Webster's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Webster's internal control over financial reporting and compliance.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022

FINANCIAL STATEMENTS

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

FUND	CASH JANUARY 1, 2020	RECEIPTS 2020	DISBURSEMENTS 2020	CASH DECEMBER 31, 2020
General Revenue Fund	$ 699,645.90	$ 5,668,603.51	$ 4,529,843.10	$ 1,838,406.31
Road and Bridge Fund	265,469.04	2,488,436.87	2,203,142.83	550,763.08
Assessment Fund	151,325.33	393,626.62	379,389.25	165,562.70
Law Enforcement Restitution Fund	28,950.45	17,449.34	28,728.58	17,671.21
Sheriff Fund	14,729.67	28,919.06	37,660.67	5,988.06
Sheriff Revolving Fund	91,764.68	31,592.64	6,106.89	117,250.43
Law Enforcement Training - P.A. Fund	1,663.45	3,801.06	-	5,464.51
Local Emergency Planning Committee Fund	20,621.01	3,579.83	150.00	24,050.84
Recorder's Fee Fund	66,454.84	19,400.08	5,292.63	80,562.29
Law Enforcement Training - Sheriff Fund	1,288.56	7,407.25	-	8,695.81
Election Services Fund	20,173.11	6,646.98	1,048.61	25,771.48
Capital Improvement (Road) Fund	492,456.40	1,977,081.87	2,215,565.41	253,972.86
GR30 Fund	627,690.41	607,840.37	657,111.64	578,419.14
Crisis Disbursement Services Fund	946.14	879.92	1,487.51	338.55
Prosecuting Attorney Delinquent Tax Fee Fund	5,238.75	3,142.24	-	8,380.99
Community Crime Education & Prevention Fund	4,042.68	3,922.21	812.05	7,152.84
Recorder's Equipment Fund	26,490.99	10,258.25	2,157.37	34,591.87
Tax Maintenance Fund	60,141.35	52,069.16	23,993.03	88,217.48
Children's Trust Fund	1,545.99	1,189.93	2,400.00	335.92
PA Administrative Handling Costs Fund	6,778.31	49,799.35	49,543.34	7,034.32
Senior Services Board Fund	29,248.93	233,537.76	211,440.25	51,346.44
Senate Bill 40 Target Case Management Fund	458,509.81	496,482.49	527,048.69	427,943.61
Justice Centers Operation Fund	100,000.00	2,875,249.32	2,794,186.18	181,063.14
Developmentally Disabled Board Fund	95,029.07	363,284.73	336,100.00	122,213.80
Sweetbriar NID Fund	1,412.35	5,131.88	5,391.78	1,152.45
Sweetbriar NID Reserve Fund	5,000.00	-	-	5,000.00
Inmate Prisoner Detainee Security Fund	76,129.95	96,263.95	87,125.07	85,268.83
Law Enforcement Sales Tax Fund	1,038,011.09	1,038,131.60	1,787,240.21	288,902.48
Cares Act Relief Fund	-	4,703,738.60	4,703,738.60	-
Cares Election Fund	-	29,442.43	29,442.43	-
Justice Center Savings Fund	-	75,562.71	-	75,562.71
Justice Renovation Savings Fund	711,267.69	24,511.69	-	735,779.38
Total	$ 5,102,025.95	$ 21,316,983.70	$ 20,626,146.12	$ 5,792,863.53

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	GENERAL REVENUE FUND	
	2020	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 1,181.09	$ 1,325.09
Sales Taxes	3,307,469.49	3,311,299.14
Intergovernmental	237,962.64	241,831.80
Charges for Services	776,950.00	780,777.72
Interest Income	35,000.00	35,558.51
Other	40,207.00	33,967.59
Transfers In	767,500.00	1,263,843.66
TOTAL RECEIPTS	5,166,270.22	5,668,603.51
DISBURSEMENTS		
County Commission	134,634.28	123,210.17
County Clerk	142,896.43	142,553.16
Elections	257,953.21	223,428.89
Buildings and Grounds	891,369.83	875,133.54
Emergency Management	130,697.76	61,184.85
County Treasurer	71,507.35	70,822.37
Collector	168,231.40	164,806.49
Recorder of Deeds	145,462.43	139,115.80
Surveyor	3,280.00	750.00
Circuit Judge	120,289.88	97,218.98
Circuit Clerk	71,807.00	59,877.45
Associate Court	10,100.00	5,981.92
Drug Court	26,857.20	20,091.35
Public Administrator	99,475.00	93,109.40
Sheriff	-	-
Jail	-	-
Prosecuting Attorney	472,681.28	422,030.49
Coroner	46,507.43	30,282.15
General County Government	640,866.95	451,048.76
Transfers Out	1,576,135.91	1,549,197.33
TOTAL DISBURSEMENTS	5,010,753.34	4,529,843.10
RECEIPTS OVER (UNDER) DISBURSEMENTS	155,516.88	1,138,760.41
CASH BALANCES, JANUARY 1	699,645.90	699,645.90
CASH BALANCES, DECEMBER 31	$ 855,162.78	$ 1,838,406.31

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ROAD AND BRIDGE FUND	
	2020	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 738,748.30	$ 796,886.09
Intergovernmental	1,444,424.00	1,464,851.38
Interest Income	7,500.00	15,353.78
Other	181,850.00	199,033.59
Transfers In	1,500.00	12,312.03
TOTAL RECEIPTS	2,374,022.30	2,488,436.87
DISBURSEMENTS		
Salaries	986,043.00	948,178.99
Employee Fringe Benefits	352,091.00	268,525.90
General Office Supplies	3,250.00	1,613.55
Office Equipment Expense	3,250.00	17,480.08
Mileage and Training	1,350.00	190.00
Facility and Equipment	278,550.00	269,179.76
Road Equipment	316,100.00	260,800.65
Construction Materials	61,000.00	91,602.08
Other	423,926.06	345,571.82
Transfers Out	-	-
TOTAL DISBURSEMENTS	2,425,560.06	2,203,142.83
RECEIPTS OVER (UNDER) DISBURSEMENTS	(51,537.76)	285,294.04
CASH BALANCES, JANUARY 1	265,469.04	265,469.04
CASH BALANCES, DECEMBER 31	$ 213,931.28	$ 550,763.08

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ASSESSMENT FUND		LAW ENFORCEMENT RESTITUTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	62,500.00	62,151.38	-	-
Charges for Services	295,750.00	311,828.92	17,500.00	16,421.92
Interest Income	2,500.00	10,937.00	500.00	1,027.42
Other	50.00	8,686.34	-	-
Transfers In	-	22.98	-	-
TOTAL RECEIPTS	360,800.00	393,626.62	18,000.00	17,449.34
DISBURSEMENTS				
Personnel and Staffing	327,663.11	330,611.88	-	-
General Office Supplies	30,850.00	10,602.83	-	-
Equipment Expenses	12,000.00	2,518.50	-	-
Mileage and Training	8,300.00	2,385.54	-	-
Other	45,780.00	33,270.50	32,500.00	28,728.58
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	424,593.11	379,389.25	32,500.00	28,728.58
RECEIPTS OVER (UNDER) DISBURSEMENTS	(63,793.11)	14,237.37	(14,500.00)	(11,279.24)
CASH BALANCES, JANUARY 1	151,325.33	151,325.33	28,950.45	28,950.45
CASH BALANCES, DECEMBER 31	$ 87,532.22	$ 165,562.70	$ 14,450.45	$ 17,671.21

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SHERIFF FUND		SHERIFF REVOLVING FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 7,500.00	$ -	$ -	$ -
Charges for Services	500.00	21,429.50	17,500.00	28,128.09
Interest Income	37,500.00	-	2,000.00	3,464.55
Other	-	7,489.56	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	45,500.00	28,919.06	19,500.00	31,592.64
DISBURSEMENTS				
Personnel Expenses	7,500.00	6,676.94	-	-
Office Supplies	1,000.00	1,216.06	100.00	483.00
Facilities	1,000.00	1,287.96	-	-
Vehicle Expenses	11,000.00	11,056.00	-	-
Equipment	9,500.00	9,284.83	3,000.00	3,643.50
Mileage and Training	13,750.00	1,392.00	2,000.00	396.00
Other	9,000.00	6,746.88	7,350.00	1,584.39
Transfers Out	-	-	15,000.00	-
TOTAL DISBURSEMENTS	52,750.00	37,660.67	27,450.00	6,106.89
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,250.00)	(8,741.61)	(7,950.00)	25,485.75
CASH BALANCES, JANUARY 1	14,729.67	14,729.67	91,764.68	91,764.68
CASH BALANCES, DECEMBER 31	$ 7,479.67	$ 5,988.06	$ 83,814.68	$ 117,250.43

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	LAW ENFORCEMENT TRAINING - P.A. FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	250.00	-	23,645.01	2,858.67
Charges for Services	-	-	-	-
Interest Income	15.00	113.36	-	721.16
Other	1,150.00	3,687.70	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,415.00	3,801.06	23,645.01	3,579.83
DISBURSEMENTS				
Mileage and Training	2,500.00	-	1,500.00	-
Office Expenses	-	-	9,004.00	150.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,500.00	-	10,504.00	150.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,085.00)	3,801.06	13,141.01	3,429.83
CASH BALANCES, JANUARY 1	1,663.45	1,663.45	20,621.01	20,621.01
CASH BALANCES, DECEMBER 31	$ 578.45	$ 5,464.51	$ 33,762.02	$ 24,050.84

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	RECORDER'S FEE FUND		LAW ENFORCEMENT TRAINING - SHERIFF FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	16,500.00	16,538.00	-	-
Interest Income	2,500.00	2,422.08	75.00	155.00
Other	-	440.00	5,500.00	7,252.25
Transfers In	-	-	-	-
TOTAL RECEIPTS	19,000.00	19,400.08	5,575.00	7,407.25
DISBURSEMENTS				
Office	2,317.00	2,039.75	-	-
Equipment	130.00	201.37	-	-
Mileage and Training	3,660.00	1,546.90	6,000.00	-
Other	5,564.00	1,504.61	-	-
Transfers Out	14,600.00	-	-	-
TOTAL DISBURSEMENTS	26,271.00	5,292.63	6,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,271.00)	14,107.45	(425.00)	7,407.25
CASH BALANCES, JANUARY 1	66,454.84	66,454.84	1,288.56	1,288.56
CASH BALANCES, DECEMBER 31	$ 59,183.84	$ 80,562.29	$ 863.56	$ 8,695.81

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ELECTION SERVICES FUND		CAPITAL IMPROVEMENT (ROAD) FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ 1,947,949.84	$ 1,947,842.44
Charges for Services	3,750.00	1,173.96	50,000.00	-
Intergovernmental	3,500.00	1,875.10	10,750.00	-
Interest Income	400.00	745.39	35,000.00	29,239.43
Other	-	-	41,000.00	-
Transfers In	2,500.00	2,852.53	-	-
TOTAL RECEIPTS	10,150.00	6,646.98	2,084,699.84	1,977,081.87
DISBURSEMENTS				
Equipment	15,750.00	33.61	459,500.00	557,400.00
Material	-	-	1,450,000.00	1,354,422.12
Revenue Sharing	-	-	285,342.97	303,743.29
Mileage and Training	2,500.00	1,015.00	-	-
Grant Expenses	-	-	10,750.00	-
Other	250.00	-	500.00	-
TOTAL DISBURSEMENTS	18,500.00	1,048.61	2,206,092.97	2,215,565.41
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,350.00)	5,598.37	(121,393.13)	(238,483.54)
CASH BALANCES, JANUARY 1	20,173.11	20,173.11	492,456.40	492,456.40
CASH BALANCES, DECEMBER 31	$ 11,823.11	$ 25,771.48	$ 371,063.27	$ 253,972.86

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	GR30 FUND		CRISIS DISBURSEMENT SERVICES FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ 2,475.00	$ 879.92
Sales Taxes	583,365.61	584,338.58	-	-
Interest Income	15,000.00	23,501.79	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	598,365.61	607,840.37	2,475.00	879.92
DISBURSEMENTS				
Crisis Assistance	-	-	2,250.00	1,487.51
Capital Improvements	495,000.00	491,191.63	-	-
Other	-	165,920.01	-	-
Transfers Out	464,762.50	-	-	-
TOTAL DISBURSEMENTS	959,762.50	657,111.64	2,250.00	1,487.51
RECEIPTS OVER (UNDER) DISBURSEMENTS	(361,396.89)	(49,271.27)	225.00	(607.59)
CASH BALANCES, JANUARY 1	627,690.41	627,690.41	946.14	946.14
CASH BALANCES, DECEMBER 31	$ 266,293.52	$ 578,419.14	$ 1,171.14	$ 338.55

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	PROSECUTING ATTORNEY DELINQUENT TAX FEE FUND		COMMUNITY CRIME EDUCATION & PREVENTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	2,500.00	2,909.71	-	-
Interest Income	50.00	232.53	50.00	227.03
Other	-	-	2,500.00	-
Transfers In	-	-	3,700.00	3,695.18
TOTAL RECEIPTS	2,550.00	3,142.24	6,250.00	3,922.21
DISBURSEMENTS				
Mileage and Training	-	-	-	-
Other	-	-	5,950.00	812.05
Transfers Out	5,000.00	-	-	-
TOTAL DISBURSEMENTS	5,000.00	-	5,950.00	812.05
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,450.00)	3,142.24	300.00	3,110.16
CASH BALANCES, JANUARY 1	5,238.75	5,238.75	4,042.68	4,042.68
CASH BALANCES, DECEMBER 31	$ 2,788.75	$ 8,380.99	$ 4,342.68	$ 7,152.84

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	RECORDER'S EQUIPMENT FUND		TAX MAINTENANCE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 9,527.50	$ 9,233.75	$ 45,000.00	$ 48,650.12
Interest Income	1,000.00	1,024.50	14,000.00	2,573.98
Other	-	-	-	-
Transfers In	-	-	-	845.06
TOTAL RECEIPTS	10,527.50	10,258.25	59,000.00	52,069.16
DISBURSEMENTS				
Office Expenses	-	-	3,720.00	697.46
Equipment	3,425.00	2,157.37	23,000.00	8,465.68
Mileage and Training	-	-	3,300.00	1,204.81
Other	-	-	76,521.35	13,625.08
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	3,425.00	2,157.37	106,541.35	23,993.03
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,102.50	8,100.88	(47,541.35)	28,076.13
CASH BALANCES, JANUARY 1	26,490.99	26,490.99	60,141.35	60,141.35
CASH BALANCES, DECEMBER 31	$ 33,593.49	$ 34,591.87	$ 12,600.00	$ 88,217.48

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	CHILDREN'S TRUST FUND		PA ADMINISTRATIVE HANDLING COSTS FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 2,300.00	$ 1,160.00	$ -	$ -
Intergovernmental	-	-	3,000.00	1,572.77
Interest Income	20.00	29.93	250.00	366.99
Other	-	-	15,150.00	12,461.59
Transfers In	-	-	40,000.00	35,398.00
TOTAL RECEIPTS	2,320.00	1,189.93	58,400.00	49,799.35
DISBURSEMENTS				
Pass Through Expenses	2,400.00	2,400.00	-	-
Office Supplies	-	-	9,650.00	11,936.49
Equipment	-	-	24,250.00	15,777.61
Mileage and Training	-	-	16,250.00	12,098.78
Other	-	-	7,350.00	6,220.54
Transfers Out	-	-	-	3,509.92
TOTAL DISBURSEMENTS	2,400.00	2,400.00	57,500.00	49,543.34
RECEIPTS OVER (UNDER) DISBURSEMENTS	(80.00)	(1,210.07)	900.00	256.01
CASH BALANCES, JANUARY 1	1,545.99	1,545.99	6,778.31	6,778.31
CASH BALANCES, DECEMBER 31	$ 1,465.99	$ 335.92	$ 7,678.31	$ 7,034.32

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SENIOR SERVICES BOARD FUND		SENATE BILL 40 BOARD TARGET CASE MANAGEMENT FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 211,000.00	$ 223,012.31	$ -	$ -
Charges for Services	-	-	-	-
Intergovernmental	-	-	540,000.00	486,725.76
Interest Income	2,300.00	3,727.89	950.00	415.11
Other	3,200.00	6,797.56	6,000.00	9,341.62
Transfers In	-	-	-	-
TOTAL RECEIPTS	216,500.00	233,537.76	546,950.00	496,482.49
DISBURSEMENTS				
Programs	222,980.00	210,088.26	48,000.00	7,116.94
Salaries	-	-	280,850.00	308,330.30
Dues & Subscriptions	-	-	10,545.00	4,117.99
Supplies	300.00	188.75	12,300.00	10,579.70
Insurance	-	-	50,000.00	63,797.86
Publications	100.00	-	-	-
Mileage and Training	1,000.00	1,083.24	19,800.00	13,359.17
Rent	75.00	80.00	4,800.00	-
Retirement	-	-	39,578.00	61,336.27
Other	200.00	-	58,125.00	58,410.46
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	224,655.00	211,440.25	523,998.00	527,048.69
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,155.00)	22,097.51	22,952.00	(30,566.20)
CASH BALANCES, JANUARY 1	29,248.93	29,248.93	458,509.81	458,509.81
CASH BALANCES, DECEMBER 31	$ 21,093.93	$ 51,346.44	$ 481,461.81	$ 427,943.61

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	JUSTICE CENTER OPERATIONS FUND		DEVELOPMENTALLY DISABLED BOARD FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ 360,637.48
Sales Tax	-	-	-	-
Intergovernmental	140,101.52	304,575.29	-	-
Interest Income	1,500.00	6,922.59	-	2,529.57
Other	265,351.56	64,400.21	337,107.00	117.68
Transfers In	2,586,598.39	2,499,351.23	-	-
TOTAL RECEIPTS	2,993,551.47	2,875,249.32	337,107.00	363,284.73
DISBURSEMENTS				
Programs	-	-	336,100.00	336,100.00
Construction	-	-	-	-
Equipment	310,600.00	333,362.19	-	-
Repairs	19,500.00	25,613.83	-	-
Salaries	1,766,145.25	1,572,693.35	-	-
Fringe Benefits	478,579.94	383,113.84	-	-
Mileage/Training	44,600.00	12,720.74	-	-
Transportation	-	-	-	-
Office	70,250.00	102,255.88	-	-
Other Expenses	306,200.00	364,426.35	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,995,875.19	2,794,186.18	336,100.00	336,100.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,323.72)	81,063.14	1,007.00	27,184.73
CASH BALANCES, JANUARY 1	100,000.00	100,000.00	95,029.07	95,029.07
CASH BALANCES, DECEMBER 31	$ 97,676.28	$ 181,063.14	$ 96,036.07	$ 122,213.80

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SWEETBRIAR NID FUND		SWEETBRIAR NID RESERVE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 6,000.00	$ 5,131.88	$ -	$ -
Interest Income	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,000.00	5,131.88	-	-
DISBURSEMENTS				
NID Expenses	5,391.78	5,391.78	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	5,391.78	5,391.78	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	608.22	(259.90)	-	-
CASH BALANCES, JANUARY 1	1,412.35	1,412.35	5,000.00	5,000.00
CASH BALANCES, DECEMBER 31	$ 2,020.57	$ 1,152.45	$ 5,000.00	$ 5,000.00

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	INMATE PRISONER DETAINEE SECURITY FUND		LAW ENFORCEMENT SALES TAX FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	$ -	$ -	$ 973,913.14	$ 973,397.26
Intergovernmental	-	3,884.64	-	-
Charges for Services	60,000.00	89,323.59	-	-
Interest Income	1,500.00	2,995.72	26,000.00	23,640.69
Other	39,500.00	60.00	-	15.72
Transfers In	-	-	-	41,077.93
TOTAL RECEIPTS	101,000.00	96,263.95	999,913.14	1,038,131.60
DISBURSEMENTS				
Inmate Expenses	80,000.00	87,125.07	-	-
Crisis Assistance	-	-	-	-
Other	-	-	-	813,447.77
Transfers Out	-	-	2,037,924.23	973,792.44
TOTAL DISBURSEMENTS	80,000.00	87,125.07	2,037,924.23	1,787,240.21
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,000.00	9,138.88	(1,038,011.09)	(749,108.61)
CASH BALANCES, JANUARY 1	76,129.95	76,129.95	1,038,011.09	1,038,011.09
CASH BALANCES, DECEMBER 31	$ 97,129.95	$ 85,268.83	$ -	$ 288,902.48

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	CARES ACT RELIEF FUND		CARES ACT ELECTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	$ -	$ -	$ -	$ -
Intergovernmental	4,644,932.00	4,644,932.00	29,213.48	29,213.48
Charges for Services	-	-	-	-
Interest Income	62,500.00	58,723.50	250.00	228.95
Other	100.00	83.10	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	4,707,532.00	4,703,738.60	29,463.48	29,442.43
DISBURSEMENTS				
Supplies	-	-	29,463.48	29,442.43
Administration	18,075.00	21,670.49	-	-
Grants and Awards	3,789,457.00	3,349,169.20	-	-
Transfers Out	900,000.00	1,332,898.91	-	-
TOTAL DISBURSEMENTS	4,707,532.00	4,703,738.60	29,463.48	29,442.43
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
CASH BALANCES, JANUARY 1	-	-	-	-
CASH BALANCES, DECEMBER 31	$ -	$ -	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	JUSTICE CENTER SAVINGS FUND		JUSTICE RENOVATION SAVINGS FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	$ -	$ -	$ -	$ -
Intergovernmental	-	75,398.74	-	-
Charges for Services	-	-	-	-
Interest Income	2,500.00	163.97	11,500.00	24,511.69
Other	400,000.00	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	402,500.00	75,562.71	11,500.00	24,511.69
DISBURSEMENTS				
Expenses	-	-	700,100.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	700,100.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	402,500.00	75,562.71	(688,600.00)	24,511.69
CASH BALANCES, JANUARY 1	-	-	711,267.69	711,267.69
CASH BALANCES, DECEMBER 31	$ 402,500.00	$ 75,562.71	$ 22,667.69	$ 735,779.38

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
CUSTODIAL FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2020

	Drug Court	Unclaimed Fees	Fines Fund	Excess Land Fund	Lunar Lan Cemetery	Collector
ASSETS						
Cash and Cash Equivalents	$ 43,409.47	$ 1,483.28	$ 32,118.57	$ 40,391.17	$ 897.81	$ 17,261,415.63
Investments	-	-	-	-	-	-
TOTAL ASSETS	43,409.47	1,483.28	32,118.57	40,391.17	897.81	17,261,415.63
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	43,409.47	1,483.28	32,118.57	40,391.17	897.81	17,261,415.63
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 43,409.47	$ 1,483.28	$ 32,118.57	$ 40,391.17	$ 897.81	$ 17,261,415.63

	Sheriff	Recorder	Prosecuting Attorney	Domestic Shelter Fund	Domestic Violence Diversion Fund	Total Custodial Funds
ASSETS						
Cash and Cash Equivalents	$ 35,393.01	$ 40,825.19	$ 523.48	$ 2,699.32	$ 100.27	$ 17,459,257.20
Investments	-	-	-	-	-	-
TOTAL ASSETS	35,393.01	40,825.19	523.48	2,699.32	100.27	17,459,257.20
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	35,393.01	40,825.19	523.48	2,699.32	100.27	17,459,257.20
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 35,393.01	$ 40,825.19	$ 523.48	$ 2,699.32	$ 100.27	$ 17,459,257.20

The accompanying notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Webster, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1845 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Prosecuting Attorney and Public Administrator.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the County of Webster County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity under the regulatory basis of accounting.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds Regulatory Basis, and a Statement of Assets and Liabilities Arising from Cash Transactions – Custodial Funds - Regulatory Basis.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Fiduciary Funds – Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Custodial funds are accounted for and reported similar to the governmental funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

   Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

   State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2020, for purposes of taxation, was:

	2020
Real Estate	$ 330,716,960
Personal Property	104,695,857
Railroad and Utilities	26,008,486
	$ 461,421,303

During 2020, the County Commission approved a $0.3031 tax levy per $100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2020
General Revenue Fund	$ 0.0000
Road and Bridge Fund	0.1797
Senior Service Board Fund	0.0477
Developmentally Disabled Board Fund	0.0757
	$ 0.3031

F. Cash Deposits and Investments

Deposits are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such deposits is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

II. CASH AND INVESTMENTS

The County maintains a cash investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash is separately held by several of the County’s funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the carrying amount of the County's deposits was $5,792,863.53, and the bank balances were $21,288,460.64. The total bank balances as of December 31, 2020, were insured through the Federal Deposit Insurance Corporation and securities set by the County’s financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2020, as follows:

Included in the following fund financial statement captions:

Statements of Receipts, Disbursements and Changes in Cash Balances – Governmental Funds:	
Deposits and cash equivalents	$ 5,792,863.53
Total Deposits as of December 31, 2020	5,792,863.53
Statements of Assets and Liabilities Arising from Cash Transactions – Custodial Funds:	
Deposits and cash equivalents	17,459,257.20
Total Custodial Funds	17,459,257.20
Total Deposits and cash equivalents as of December 31, 2020	$ 23,252,120.73

II. CASH AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2020.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the year ended December 31, 2020.

III. LONG-TERM DEBT

In August 2012, the County issued $60,000 in Neighborhood Improvement District Bonds, Series 2012, for the purpose of constructing certain road improvements within Sweetbriar Drive. The revenue bonds shall bear interest at the rate of 2.99%. Principal and interest payments are due annually on April 11 of each year.

	Balance at December 31, 2019	Amount Borrowed	Amount Repaid	Balance at December 31, 2020	Interest Paid During Year
NID Series 2012	$ 14,823.55	$ -	($4,941.17)	$ 9,882.38	$ 450.61
Totals	$ 14,823.55	$ -	($4,941.17)	$ 9,882.38	$ 450.61

III. LONG-TERM DEBT (continued)

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	$ 299.59	$ 4,941.17	$ 5,240.76
2022	149.79	4,941.21	5,091.00
	$ 449.38	$ 9,882.38	$ 10,331.76

In November 2017, the County approved the issuance of certificates of participation, Series 2017, for the Law Enforcement Center project. The date of the certificates is December 6, 2017, for $9,970,000 with the first payment of interest only due June 1, 2018. The second payment of interest only was due in 2019 followed yearly with both principal and interest due. The certificates of participation expire in 2042.

As of December 31, 2020, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2019	Amount Borrowed	Amount Repaid	Balance at December 31, 2020	Interest Paid During Year
COP Series 2017	$ 9,970,000.00	$ -	($295,000.00)	$ 9,675,000.00	$ 329,762.50
Totals	$ 9,970,000.00	$ -	($295,000.00)	$ 9,675,000.00	$ 329,762.50

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	$ 317,962.50	$ 305,000.00	$ 622,962.50
2022	305,762.50	315,000.00	620,762.50
2023	293,162.50	330,000.00	623,162.50
2024	279,962.50	340,000.00	619,962.50
2025	266,362.50	355,000.00	621,362.50
2026-2030	1,165,162.50	1,950,000.00	3,115,162.50
2031-2035	852,806.26	2,260,000.00	3,112,806.26
2036-2040	470,437.54	2,640,000.00	3,110,437.54
2041-2042	60,075.00	1,180,000.00	1,240,075.00
	$ 4,011,693.80	$ 9,675,000.00	$ 13,686,693.80

III. LONG-TERM DEBT (concluded)

On October 15, 2020, the County entered into a lease purchase agreement with KS State bank for the purchase of various equipment vehicles for $287,295.00. The lease requires five annual payments of $63,360.42 and matures October 15, 2025. The lease has an interest rate of 3.35%.

As of December 31, 2020, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2019	Amount Borrowed	Amount Repaid	Balance at December 31, 2020	Interest Paid During Year
Dump Trucks	$ -	$ 287,295.00	-	$ 287,295.00	$ -
Totals	$ -	$ 287,295.00	-	$ 287,295.00	$ -

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	$ 9,624.38	$ 53,736.04	$ 63,360.42
2022	7,824.22	55,536.20	63,360.42
2023	5,963.76	57,396.66	63,360.42
2024	4,040.97	59,319.45	63,360.42
2025	2,053.77	61,306.65	63,360.42
	$ 29,507.10	$ 287,295.00	$ 316,802.10

IV. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2020, are as follows:

	2020	
	Transfers In	Transfers Out
General Revenue Fund	$ 1,263,843.66	$ 1,549,197.33
Road and Bridge Fund	12,312.03	-
Assessment Fund	22.98	-
PA Administrative Handling Costs Fund	35,398.00	3,509.92
Law Enforcement Sales Tax Fund	41,077.93	973,792.44
Justice Center Operations Fund	2,499,351.23	-
Election Services Fund	2,852.53	-
Community Crime Education & Prevention Fund	3,695.18	-
Tax Maintenance Fund	845.06	-
Cares Act Relief Fund	-	1,332,898.91
TOTAL	$ 3,859,398.60	$ 3,859,398.60

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee or retiree participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the county) are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the year ended December 31, 2020, were $69,908.17.

VI. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had four COBRA participants at December 31, 2020 with $11,509.20 in premiums paid.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed $11,628.00 for the year ended December 31, 2020.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date.

B. Compensated Absences

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. This ranges from getting 40 hours between the first year of service and second, 80 hours between three years and six years of service, 120 hours between the seventh and eleventh years of service, and 160 hours after 12 years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. Sick time is earned as 1.85 hours of sick leave for each complete pay period and allowed to be accumulated to 45 days. Upon termination, sick leave is payable at the rate of 25% of a max of 240 hours of total accumulated hours. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in refunding of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

IX. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

X. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

SCHEDULE OF STATE FINDINGS

A. For the year ended December 31, 2020, the actual expenses exceed those budgeted in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund.

Views of Responsible Officials: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

FEDERAL COMPLIANCE SECTION

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Webster, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Webster ("County"), Missouri as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To The County Commission
The County of Webster, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Webster's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION:				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:				
HIGHWAY PLANNING AND CONSTRUCTION	20.205	BRO-B112(4)	$ -	$ 18,311.78
TOTAL FALN #20.205 HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			-	18,311.78
HIGHWAY SAFETY CLUSTER:				
PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION:				
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	20-PT-02-105	-	7,218.41
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	20-M3DA-04-007	-	7,225.00
TOTAL HIGHWAY SAFETY CLUSTER			-	14,443.41
PASSED THROUGH UNIVERSITY OF CENTRAL MO:				
ALCOHOL OPEN CONTAINER REQUIREMENTS - HOLIDAY DWI ENF. CAMPAIGN	20.607	20-154-AL-017	-	514.82
ALCOHOL OPEN CONTAINER REQUIREMENTS - YOUTH DWI ENF. CAMPAIGN	20.607	20-154-AL-017	-	688.19
ALCOHOL OPEN CONTAINER REQUIREMENTS - YOUTH DWI ENF. CAMPAIGN	20.607	20-154-AL-110	-	1,486.76
ALCOHOL OPEN CONTAINER REQUIREMENTS - JULY 4TH DWI ENF. CAMPAIGN	20.607	20-154-AL-017	-	419.20
ALCOHOL OPEN CONTAINER REQUIREMENTS - DWI SATURATION ENF. CAMPAIGN	20.607	20-154-AL-109	-	7,655.18
TOTAL FALN #20.607			-	10,764.15
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:				
INTERAGENCY HAZARDOUS MAT. PUBLIC SECTOR TRAINING AND PERF. GRANTS	20.703	N/A	-	8,732.34
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	52,251.68
U.S. DEPARTMENT OF THE TREASURY				
PASSED THROUGH OFFICE OF TREASURER OF MISSOURI:				
COVID-19: CORONAVIRUS RELIEF FUND	21.019	N/A	3,349,169.20	4,703,738.60
TOTAL U.S. DEPARTMENT OF TREASURY			3,349,169.20	4,703,738.60
ELECTION ASSISTANCE COMMISSION:				
PASSED THROUGH THE OFFICE OF SECRETARY OF MISSOURI:				
COVID-19: 2020 HELP AMERICA VOTE ACT (CARES ACT)	90.404	N/A	-	24,534.38
TOTAL ELECTION ASSISTANCE COMMISSION			-	24,534.38
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH MISSOURI DEPARTMENT OF SOCIAL SERVICES:				
CHILD SUPPORT ENFORCEMENT	93.563	N/A	-	409.35
CHILD SUPPORT ENFORCEMENT	93.563	N/A	-	33,646.14
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	34,055.49
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:				
EMERGENCY MANAGEMENT PERFORMANCE GRANT	97.042	EMK-2020-EP-00004-119	-	23,247.00
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	23,247.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 3,349,169.20	$ 4,837,827.15

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County of Webster under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Webster, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Webster.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUB-RECIPIENTS

During the year ended December 31, 2020, the County provided $3,349,169.20 in federal awards to sub-recipients for the Coronavirus Relief Fund, Federal Assistance Listing Number 21.019.

NOTE 4 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The County received approximately $100 in donated personal protective equipment for the year ended December 31, 2020.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis

2. Internal control over financial reporting:

a. Material weakness(es) identified? 2020 ___ Yes X No

b. Significant deficiency (ies) identified? 2020 ___ Yes X None Reported

3. Noncompliance material to financial statements noted? 2020 ___ Yes X No

B. Federal Awards

1. Internal control over major federal programs:

a. Material weakness(es) identified? 2020 ___ Yes X No

b. Significant deficiency (ies) identified? 2020 X Yes ___ None Reported

2. Type of auditor's report issued on compliance for major federal programs: 2020 - Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2020 X Yes ___ No

I. SUMMARY OF AUDITOR'S RESULTS (concluded)

B. Federal Awards (concluded)

4. Identification of major federal programs:

Year	Federal Assistance Listing Number	Name of Federal Program or Cluster
2020	21.019	COVID-19: Coronavirus Relief Fund

5. Dollar threshold used to distinguish between type A and type B programs: $ 750,000

6. Auditee qualified as low-risk auditee? 2020 ___ Yes X No

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the year ended December 31, 2020.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2020-001

Federal Grantor:	All programs
Pass-Through Grantor:	All programs
Federal Assistance Listing Number:	All programs
Program Title:	All programs
Pass-Through Entity Identifying Number:	All programs
Award Year:	2020
Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards in accordance with 2 CFR Section 200.502, Basis for Determining Federal Awards Expended.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards. Prior to these corrections, the Schedule of Expenditures of Federal Awards was prepared with incorrect financial information.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

2020-001 (concluded)

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards.

Recommendation: The County should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

Views of responsible officials: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the year ended December 31, 2019.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the year ended December 31, 2019.

Webster County, Missouri
Audit – Calendar Year 2020

Response / Corrective Action Plan – 1

State Finding: Page 35

… actual expenses exceed those budged in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund. …

Response: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

Response / Corrective Action Plan – 2

Federal Award Finding: Page 45

… the Schedule of Expenditures of Federal Awards was prepared with incorrect financial information.

Response: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: a) implementation of new financial accounting software that will better track expenses associated with federal programs; and b) going forward, the County Treasurer plans to refuse to deposit monies received by other offices until documentation is received which clarifies whether or not those funds are associated with a federal program.

Anticipated Completion Date: 12/31/2022

Daniel Jones
& Associates
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

June 22, 2022

To the Board of Commissioners
Webster County

In planning and performing our audit of the regulatory based financial statements of the County of Webster (County) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our comments concerning internal control and other significant matters are presented as follows:

I. Changes Impacting Governmental Organizations
II. Information Required by Professional Standards
III. Deficiencies Considered Significant

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. CHANGES IMPACTING GOVERNMENTAL ORGANIZATIONS

GASB Statement No. 91, *Conduit Debt Obligations.* The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement is effective for periods beginning after December 15, 2021.

GASB Statement No. 92, *Omnibus 2020.* The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement is effective for periods beginning after June 15, 2021.

GASB Statement No. 93, *Replacement of Interbank Offered Rates.* The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). The removal of the London Interbank Offered Rate as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements.* The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.* This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32.* The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Certain requirements of this Statement are effective immediately, while other requirements are effective for periods beginning after June 15, 2021.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2022. Professional standards also require that we communicate to you the following information related to our audit.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (continued)

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

Other matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.

During our testing of payroll, we noted that box 2 of the 941s are not calculated correctly; however, the W-2s that were tested were correct and the W-3 had the correct calculation or very close, with an immaterial difference.

III. DEFICIENCIES CONSIDERED SIGNIFICANT

STATE FINDING:

For the year ended December 31, 2020, the actual expenses exceed those budgeted in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund.

Views of Responsible Officials: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

FEDERAL FINDING:

2020-001

Federal Grantor:	All programs
Pass-Through Grantor:	All programs
Federal Assistance Listing Number:	All programs
Program Title:	All programs
Pass-Through Entity Identifying Number:	All programs
Award Year:	2020
Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards in accordance with 2 CFR Section 200.502, Basis for Determining Federal Awards Expended.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards. Prior to these corrections, the Schedule of Expenditures of Federal Awards was prepared with incorrect financial information.

III. DEFICIENCIES CONSIDERED SIGNIFICANT (concluded)

FEDERAL FINDING (concluded):

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards.

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Questioned Costs: Not applicable

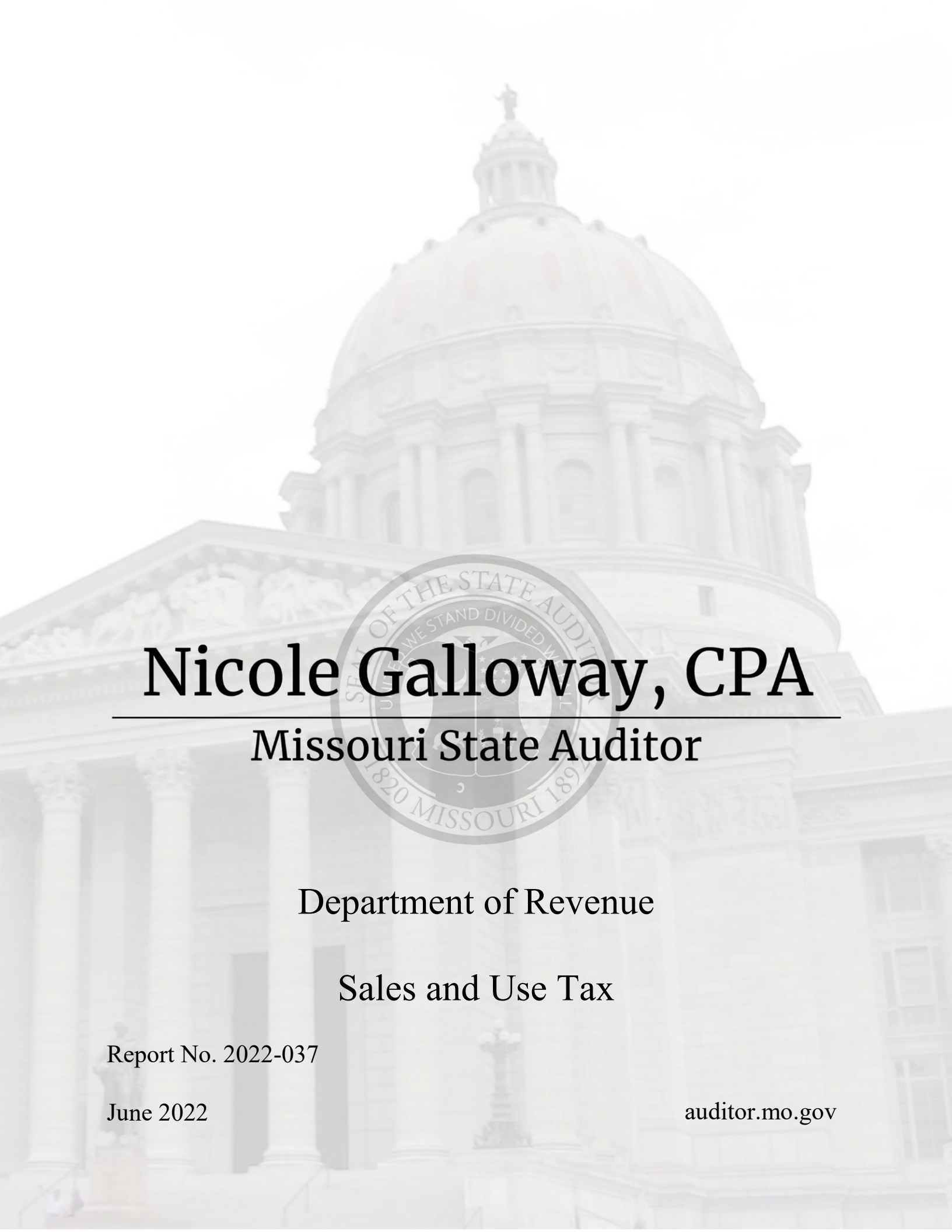
Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards.

Recommendation: The County should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

Views of responsible officials: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

Corrective Action Planned: a) implementation of new financial accounting software that will better track expenses associated with federal programs; and b) going forward, the County Treasurer plans to refuse to deposit monies received by other offices until documentation is received which clarifies whether or not those funds are associated with a federal program.

Anticipated Completion Date: 12/31/2022



Nicole Galloway, CPA

Missouri State Auditor

Department of Revenue

Sales and Use Tax

Report No. 2022-037

June 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Revenue Sales and Use Tax

Timely Sales and Use Tax Discounts	As noted in multiple previous audit reports, state laws allowing retailers to retain a portion of sales and use taxes collected if they remit the taxes to the Department of Revenue (DOR) timely result in the state and local governments forgoing significant revenues. Missouri's timely sales and use tax discount is the most generous such discount in the nation, and significantly benefits the state's largest retailers. In addition, the DOR does not routinely report to the General Assembly the amount of timely sales and use tax discounts retained by businesses.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Department of Revenue
Sales and Use Tax
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Wayne Wallingford, Director
Department of Revenue
Jefferson City, Missouri

We have audited certain operations of the Department of Revenue, sales and use tax collections, as required by Section 32.087, RSMo, and in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.

2. Evaluate the department's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

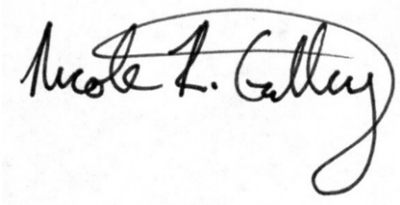
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; analyzing comparative data obtained from internal sources; and testing selected transactions. We reviewed sales and use tax collections and distributions, and performed sample testing of sales and use tax transactions using haphazard and judgment selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of this report, and due to the finding being legislative in nature, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in the Management Advisory Report. We obtained the views of responsible Department of Revenue officials and included them in the report.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of the Department of Revenue, sales and use tax collections.



Nicole R. Galloway, CPA
State Auditor

Department of Revenue
Sales and Use Tax
Introduction

Background

The state's sales tax is imposed on the purchase price of tangible personal property or taxable services sold at retail. Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. Cities and counties may impose a local sales and use tax. Special taxing districts (such as transportation development districts) may also impose additional sales taxes. State and local sales and use taxes are collected by the Department of Revenue (DOR). The DOR then distributes the local sales and use taxes to the applicable political subdivisions.

Sales and use tax receipts collected from businesses and motor vehicle sales tax receipts collected from businesses and individuals are deposited into various state and local funds. Marine and ATV sales and use tax collections are deposited into the same funds as state sales and use tax. Motor vehicle leasing sales tax collections are deposited into the same funds as motor vehicle sales tax.

For operating purposes, the DOR has been charged with the responsibility of administering transactions in the following funds and accounts.

State Funds

The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

General Revenue Fund: This fund, authorized by Section 144.700, RSMo, receives collections from a general 3 percent state sales and use tax. State sales tax is collected pursuant to Sections 144.010 to 144.527, RSMo, and state use tax is collected pursuant to Sections 144.600 to 144.746, RSMo. Retail sales of food are not subject to the 3 percent tax as provided by Section 144.014, RSMo. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo. In addition, the General Revenue Fund pays all motor vehicle sales tax refunds and receives motor vehicle sales tax collections as reimbursement from other state funds for their applicable share of the refunds.

Aviation Trust Fund: This fund, authorized by Section 144.805, RSMo, receives collections from a sales and use tax on aviation jet fuel from common carriers. These taxes are paid as a result of exemptions to General Revenue sales tax. The exemptions are a result of direct-pay agreements between common carriers and the DOR.

Conservation Commission Fund: This fund, authorized by Section 254.020, RSMo, receives collections of the 0.125 percent state sales and use tax and motor vehicle sales tax provided for in Article IV, Section 43(a), Missouri Constitution.

State Highways and Transportation Department Fund: This fund received 75 percent of the collections from the 4 percent highway use tax during fiscal years 2013 and 2012. Under Section 144.020, RSMo, all motor vehicle transactions are now assessed a sales tax, which goes into the State Road Fund and the State Road Bond Fund. This fund continues to receive some residual highway use tax collections.

Parks Sales Tax Fund: This fund, authorized by Article IV, Section 47(a) and 47(b), Missouri Constitution, receives 50 percent of the collections from a 0.1 percent state sales and use tax and motor vehicle sales tax.

School District Trust Fund: This fund, authorized by Section 144.701, RSMo, receives collections from a 1 percent state sales and use tax pursuant to Section 144.701, RSMo. Retail sales of food are subject to a 1 percent tax to be deposited into this fund as provided by Section 144.014, RSMo. In addition, this fund receives 12.5 percent of collections from the 4 percent motor vehicles sales tax pursuant to Article IV, Section 30(b)(2), Missouri Constitution.

Soil and Water Sales Tax Fund: This fund, authorized by Article IV, Section 47(a) and 47(b), Missouri Constitution, receives 50 percent of the collections from a 0.1 percent state sales and use tax and motor vehicle sales tax.

State Road Bond Fund: This fund, authorized by Article IV, Section 30(b), Missouri Constitution, receives 37.5 percent of the collections from the 4 percent motor vehicle sales tax.

State Road Fund and State Transportation Fund: These funds, authorized by Article IV, Section 30(b), Missouri Constitution, receive 37.5 percent of the collections from the 4 percent motor vehicle sales tax, which is deposited 36.5 percent to the State Road Fund and 1 percent to the State Transportation Fund.

Local Funds

Sales and use tax collections for local funds are deposited into interest-bearing bank accounts until distributed. Subsequently 99 percent of the collections and earned interest are distributed to the various political subdivisions with the remaining 1 percent going to the General Revenue Fund for a collection fee, except for the Local Fuel Tax and Bond Trust Fund, which has no collection fee withheld from distributions to the fund. The DOR has sole responsibility for maintaining and disbursing fund resources for all local funds.

Local Fuel Tax and Bond Trust Fund: This fund, authorized by Article IV, Section 30(b), Missouri Constitution, receives 12.5 percent of the collections from the 4 percent motor vehicle sales tax. In addition, this fund receives collections from the motor fuel tax authorized by Section 142.803, RSMo.

Local Sales and Use Tax Trust Fund: This fund receives collections generated from local sales taxes imposed by local political subdivisions, as authorized by Chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644, RSMo. In addition, this fund receives collections generated by a use tax, authorized by Section 144.757, RSMo, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo, except as otherwise provided. Net taxes and interest are subsequently distributed to the cities and counties.

Custodial Accounts

The DOR has been charged with the responsibility of administering transactions in the custodial accounts. Except for the Sales Tax Bond Account held by the State Treasurer, actual custody of the resources in the accounts is with the DOR. Collections for the custodial accounts held by the DOR are deposited in interest-bearing bank accounts.

Compliance Clearing Account: Prior to the implementation of the tax integrated system, this account received tax payments from taxpayer audits. The DOR held these payments in this account pending final audit review. Depending on the results of the audit review, the DOR transferred the tax payment to the appropriate state and local funds or issued a refund to the taxpayer. The DOR now bills the taxpayer upon final audit review. This account was closed in December 2020.

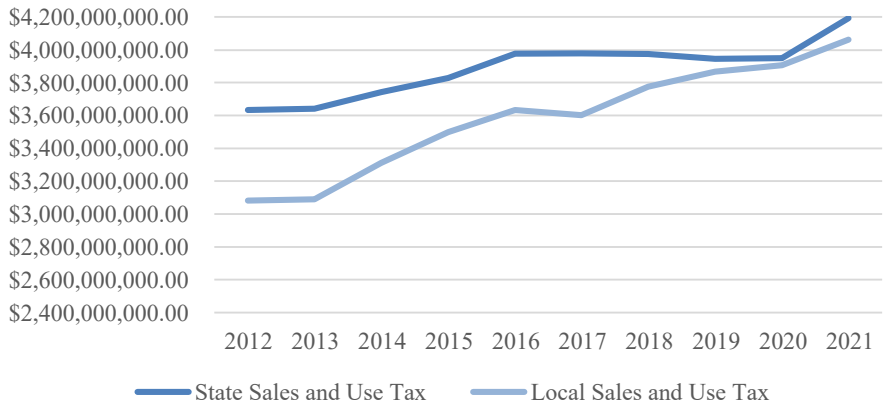
Motor Vehicle Clearing Account: This account receives collections from motor vehicle agent offices and the central office for various taxes and fees. These receipts are subsequently transferred to various state and local funds.

Sales Tax Bond Account: The DOR receives cash bonds posted by taxpayers as authorized by Section 144.087, RSMo. All bond collections are deposited in the General Revenue Fund and reported by the DOR in this account. Cash bonds and related interest are to be refunded to the taxpayer after 1 year if the taxpayer is determined to have satisfactory tax compliance and if the bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has determined that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the DOR. The department subsequently distributes the money to the state and the appropriate political subdivisions. Effective August 28, 2018, a bond is no longer required to obtain a retail sales license, but may be required of licensees in default of filing a return and paying taxes when due.

Historical sales and use tax trends and information

As shown in Figure 1, when adjusted for inflation, state and local sales and use tax collections have increased for most years between fiscal year 2012 and fiscal year 2021. Adjusted state sales and use tax collections increased from $3.63 billion to $4.19 billion (15 percent), while adjusted local sales and use tax collections increased from $3.08 billion to $4.06 billion (32 percent) during this time period.

Figure 1: State and local sales and use tax collections, 2012-2021, by fiscal year, adjusted for inflation



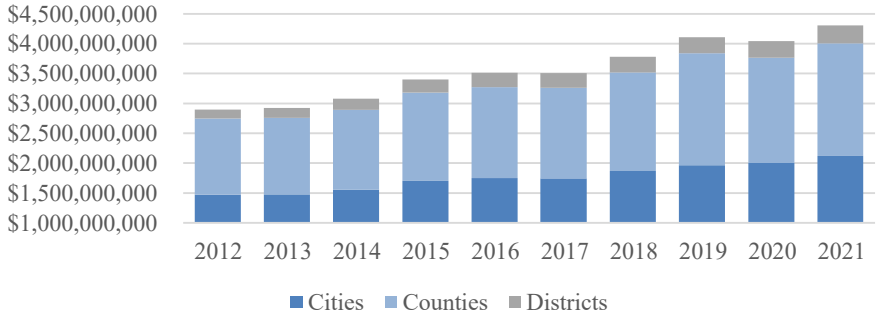
Source: DOR annual reports, SAO analysis of Consumer Price Index data from <https://fred.stlouisfed.org/series/CPIAUCSL>, and Appendix G

The state sales and use tax rate has remained at 4.225 percent during these 10 years. In comparison, local sales and use tax rates imposed by political subdivisions are continuously changing as local taxing jurisdictions impose new tax rates and others expire. In addition, the increasing number of districts has contributed to the total increase in local sales tax collections. The total number of districts increased from approximately 400 in fiscal year 2012 to approximately 730 in fiscal year 2021 (83 percent).

Local sales and use tax collections are distributed by the DOR to cities, counties, and districts. As shown in Figure 1, and as further illustrated in Figure 2, local sales and use tax collections and subsequent distributions have increased for most years between fiscal year 2012 and fiscal year 2021.[1]

[1] For more detail on local sales and use tax distribution amounts, see Appendix H.

Figure 2: Local sales and use tax distributions by political subdivision type, 2012-2021, by fiscal year



Source: DOR Records, see Appendix H

Timely Sales and Use Tax Discounts

As noted in multiple previous audit reports,[2] state laws allowing retailers to retain a portion of sales and use taxes collected if they remit the taxes to the Department of Revenue (DOR) timely result in the state and local governments forgoing significant revenues. Missouri's timely sales and use tax discount is the most generous such discount in the nation, and significantly benefits the state's largest retailers. In addition, the DOR does not routinely report to the General Assembly the amount of timely sales and use tax discounts retained by businesses.

Missouri's discount is the most generous in the nation

Missouri's timely sales and use tax discount is the most generous discount in the nation. Sections 144.140 and 144.710,[3] RSMo, allow businesses remitting sales and use taxes to retain 2 percent of taxes payable to the DOR if the business remits payments timely.[4] The total discount is not capped.

Other states may allow a higher percentage discount than Missouri's 2 percent, but these other states cap their discount, unlike Missouri. According to the Federation of Tax Administrators,[5] 26 other states offer similar vendor discounts; however, 17[6] of those states have established ceilings to limit the amount of discount and/or compensation retained by businesses. In addition, the other 9 states either have a lower discount rate than Missouri or only apply the highest discount rate to a limited dollar amount of sales tax collected (e.g., the first $3,000, then a lower rate applies).

As shown in Figure 3, the amount of sales and use tax revenues Missouri has foregone as a result of the timely discount retained by businesses has increased for most years between fiscal year 2012 and fiscal year 2021. State and local sales tax revenues of approximately $129 million and $141 million were collected from purchasers, but retained as discounts by businesses remitting sales and use taxes in fiscal years 2020 and 2021, respectively.

[2] Report No. 2021-074, *Sales and Use Tax*, issued in September 2021; Report No. 2020-041, *Sales and Use Tax*, issued in August 2020; Report No. 2019-067, *Sales and Use Tax*, issued in August 2019; Report No. 2017-113, *Cost of Tax Incentives and Exemptions,* issued in October 2017; Report No. 2015-080, *Sales and Use Tax*, issued in September 2015; and Report No. 2013-015, *Sales and Use Tax*, issued in February 2013.

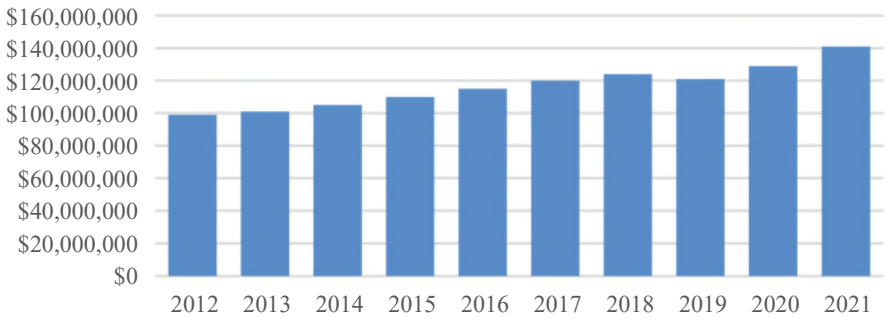
[3] Effective January 1, 2023, Section 144.710, RSMo, will be repealed and the discount authorized in that section will be added to Section 144.140, RSMo.

[4] Per Section 144.080, RSMo, if filing annually, applicable taxes are due by January 31 of the following year, if filing quarterly applicable taxes are due the last day of the month following the completed quarter, and if filing monthly applicable taxes are due the 20th of the following month. Per Section 144.081, RSMo, if filing quarter-monthly applicable taxes are due within 3 business days following the completed quarter-monthly period.

[5] "State Sales Tax Rates and Vendor Discounts (January 1, 2022)," <https://www.taxadmin.org/assets/docs/Research/Rates/vendors.pdf>, accessed on February 25, 2021.

[6] The Federation of Tax Administrators report did not list that Colorado established a cap, effective January 2020. We updated the number of states with established ceilings for this total.

Figure 3: Timely discount totals, 2012-2021, by fiscal year[7]



Source: DOR records

In fiscal year 2021, sales and use taxes comprised approximately 19 percent of Missouri's general revenue. With sales and use tax revenues being used to fund significant portions of state and local government budgets, such large discounts are significant.

Cap on discount would result in increased revenue

Changing state law to include a monthly cap on the amount of timely discounts eligible to be retained would significantly increase state and local revenues. For example, applying Arkansas's cap of $1,000 per month (the largest cap of contiguous states) to Missouri would have resulted in approximately $82.6 million in additional state and local sales tax revenue during fiscal year 2021, according to DOR data.

In fiscal year 2021, 2,241 sales tax filers received timely discounts in excess of $1,000 in at least one month during the year. Limiting those filers to Arkansas's $1,000 monthly cap would have resulted in an additional $42.3 million in state sales tax revenue and $40.3 million in local sales tax revenue.

Cap on discount would only impact the state's largest retailers

A monthly timely discount cap of $1,000 would not affect the majority of sales tax filers. Based on the state's average sales tax rate of 8.25 percent,[8] only businesses with monthly taxable sales of approximately $606,000 would have their timely discount capped. Retailers with less than $606,000 in monthly taxable sales would continue to receive the full 2 percent timely discount. In fiscal year 2021, the 50 largest sales tax collecting businesses retained approximately 61 percent of timely discounts exceeding $1,000, with

[7] Timely discount totals included in Figure 3 are as of June 30 for each fiscal year; however, adjustments can be made to these amounts in subsequent years for various reasons, such as amended tax returns or audited tax returns.

[8] Janelle Cammenga, "State and Local Sales Tax Rates, Midyear 2021," <https://files.taxfoundation.org/20210707180456/State-and-Local-Sales-Tax-Rates-Midyear-2021.pdf>, (July 2021), accessed on January 26, 2022. Calculation regarding the estimated monthly taxable sales was based on this estimated average sales tax rate.

the top 5 largest sales tax collecting businesses receiving a total of $24 million in discounts.

The state established the timely sales tax discount so businesses could recover a portion of their costs for compliance with state sales tax laws and to encourage timely remittance of sales and use taxes. With increased use of electronic systems to calculate and remit sales tax collections, it is not clear if the continued use of such a discount is necessary to achieve these objectives.[9] The current law allowing uncapped timely discounts results in the state and local governments providing a significant subsidy to the largest retailers in the state, and is more generous than any other state. Implementing a cap on timely discounts would result in additional revenues to the state and local governments without increasing taxes on consumers.

Other states have taken action to change timely discount laws

Some states are reviewing their timely discount structure and making changes to reduce the amount of sales and use tax revenues retained by businesses. For example, Oklahoma had a discount of 1 percent with a cap of $2,500 per month. However, as of July 2019, Oklahoma no longer offers a timely discount to sales tax filers. In addition, Colorado did not have a cap on the timely discount amount until January 2020, when a cap of $1,000 per filing period was established, and as of January 2022, Colorado's timely discount is no longer available to businesses whose taxable sales exceeded $1 million during the filing period.

Amounts of timely discounts are not routinely reported

The DOR is not required to report, and does not routinely report, the amount of timely discounts retained by businesses to the General Assembly, local governments impacted, or the general public. DOR officials have stated this data is provided upon request. This information could be useful to the General Assembly when making various budget decisions and ensuring the state and local policymakers and the general public are informed of the ongoing cost of these discounts.

Recommendation

The General Assembly evaluate the necessity of a timely sales tax discount. If such a discount is deemed necessary, consider the implementation of a monthly cap on the amount of discount retained, and also consider changes to current state laws to require the DOR annually report the reduction of state revenue related to the timely discount to the General Assembly, applicable political subdivisions, and to the general public.

Auditee's Response

Due to this recommendation being legislative in nature, no management response can be obtained. While the recommendation is not addressed to the DOR, department officials provided a written response. That response is included at Appendix A.

[9] "Timely Filing Discount Costs Missourians Millions," <http://www.mobudget.org/timely-filing-discount/>, (October 2016), accessed on March 7, 2022.

Department of Revenue
Sales and Use Tax
Organization and Statistical Information

The Department of Revenue (DOR) was created by Article IV, Section 12, Missouri Constitution as the central collection agency for state revenues. The Director of Revenue is appointed by the Governor, with the advice and consent of the Senate, and is responsible for all operations and policies. DOR responsibilities include:

1) Administering and collecting state taxes and fees, including sales and use tax and motor vehicle sales tax.
2) Collecting certain taxes and fees for local governments, including local sales and use tax.
3) Titling and licensing motor vehicles, trailers, and boats.
4) Licensing motor vehicle operators.

The DOR consists of 3 divisions, the General Counsel's office, and the Director's office.

Motor Vehicle and Driver Licensing Division: This division collects motor vehicle sales and use taxes and consists of 3 bureaus. (1) The Motor Vehicle Bureau issues titles and registers motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft. The bureau also issues registration certificates to motor vehicle and salvage dealers and leasing companies. (2) The Driver License Bureau issues, renews, suspends, revokes, and reinstates driver and nondriver licenses and driving permits. The bureau processes and maintains records relating to license issuance, traffic violation point assessments, failure to appear in court for traffic violations, and administers administrative alcohol and abuse and lose laws for alcohol/drug offenders. (3) The License Offices Bureau manages the operations of the contract license offices throughout the state. These local offices provide driver licensing and motor vehicle services and are operated by individuals or businesses approved through the state of Missouri bid process.

Taxation Division: This division consists of 5 bureaus that collect taxes and administer state tax law. (1) The Processing Bureau processes returns and payments for individual income, corporate income, property tax credit, sales, use, employer withholding, insurance, financial institution tax, and tire and lead-acid battery fees. This bureau also processes business tax registration applications, business tax account updates, MyTax portal communications, and handles tax-related cashiering functions. (2) The Income Tax Bureau administers individual, corporate, property tax credit, fiduciary, and partnership taxes. This bureau's functions include manually reviewing exceptions, processing incoming correspondence, returned refunds and returned mail, answering correspondence, responding to protests, and identification of non-filers and under-reporters for income tax. The bureau is also responsible for the administration of several tax credit programs and the redemption of tax credits claimed by individual and corporate taxpayers. This bureau also identifies and works to prevent individual income tax fraud.

(3) The Business Tax Bureau administers motor fuel, cigarette and other tobacco products, financial institutions, sales and use, and employer withholding taxes, along with multiple county, and tire and battery fees. Administrative functions include answering correspondence, processing sales and use tax exemptions, responding to protests, and distribution of funds to both state and local jurisdictions. (4) The Collections and Taxpayer Assistance Bureau provides tax assistance to individuals and businesses and follows procedures for unpaid tax liabilities. This bureau is comprised of 3 main areas of focus: call center, taxpayer assistance, and collections enforcement. The overall focus is account resolution and customer assistance. (5) The Field Compliance Bureau conducts audits to help educate Missouri businesses on their sales, consumer use, vendor use, employer withholding, and corporate income taxes, in addition to tire and battery fee obligations. The bureau also conducts audits of certain large sales and use tax refund claims. The Nexus section identifies taxpayers who have not complied with the business tax laws of Missouri and works with those taxpayers to become compliant. The Electronic Services section maintains the electronic interfaces between Missouri taxpayers, taxpayer representatives, and software developers. This section also handles the system administration functions for several internal and contracted applications.

Administration Division: This division provides administrative support to all other areas of the DOR and consists of 2 bureaus. (1) The Human Resources and Total Rewards Bureau is responsible for the DOR's personnel matters, process improvements, and training. (2) The Financial and General Services Bureau is responsible for all accounting, procurement, banking, and general service matters. This bureau also coordinates space and location needs, telecommunications, safety issues, maintenance, and improvement of the work environment within the DOR.

General Counsel's Office: This office ensures the DOR's compliance with law and internal policies, advises the director and divisions on legal matters relative to the DOR, and represents the DOR in courts and administrative tribunals. This office also consists of 2 investigation bureaus. (1) The Criminal Tax Investigation Bureau investigates and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to sales, withholding, and income tax. (2) The Compliance and Investigation Bureau conducts investigations involving allegations of fraud relating to motor vehicle sales tax, titling and registration, odometer, and motor fuel sales tax as well as cigarette tax fraud, driver's license fraud and license plate fraud. The bureau also ensures the compliance of motor vehicle dealers, salvage businesses, and marine dealers with statutes and licensure regulations. In addition to external investigations, the bureau conducts internal audits and investigations of the DOR and contract license offices.

Director's Office: This office includes the Director, Chief Operating Officer, and key administrative staff responsible for the overall guidance and direction of the DOR. This office includes the Public Information Office, the Legislative Office, and the Communications Office. The Public Information Office develops and maintains positive media and public relations for the DOR. The Legislative Office serves as the DOR's liaison to the General Assembly. The office provides technical assistance, develops fiscal and revenue estimates on proposed legislation, and monitors the progress of bills through the Legislature. The Communications Office develops and maintains department forms, policies, and procedures. The office also maintains the public and internal website, as well as manages the DOR's social media accounts.

Kenneth J. Zellers served as Director of Revenue from October 2, 2019, through October 12, 2021. Joseph Plaggenberg was appointed Acting Director of Revenue on October 12, 2021. Wayne Wallingford was appointed Director of Revenue on December 29, 2021.

MICHAEL L. PARSON
GOVERNOR

WAYNE WALLINGFORD
DIRECTOR OF REVENUE

MISSOURI DEPARTMENT OF REVENUE
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WEBSITE: www.dor.mo.gov

June 21, 2022

Nicole Galloway, CPA
Missouri State Auditor
Missouri State Auditor's Office
PO Box 869
Jefferson City, MO 65102

Dear Ms. Galloway:

The Department of Revenue acknowledges the recommendation in the Missouri State Auditor's report on Sales and Use Tax.

Recommendation — The General Assembly evaluate the necessity of a timely sales tax discount. If such a discount is deemed necessary, consider the implementation of a monthly cap on the amount of discount retained, and also consider changes to current state laws to require the DOR annually report the reduction of state revenue related to the timely discount to the General Assembly, applicable political subdivisions, and to the general public.

DOR Response — If the General Assembly passes legislation that requires action, the Department of Revenue will incorporate those provisions into our processes and comply with any state laws regarding this recommendation.

If you have any questions, please contact me at 751-1115, or Joshua.Shope@dor.mo.gov.

Sincerely,

Wayne Wallingford

JKS/

c: Lynn Kempker, Joseph Plaggenberg, Brooklyn Wasser, Maria Sanders, Joel Allison, Ken Struemph

Appendix B

Department of Revenue
Sales and Use Tax
Combined Statement of Receipts and Distributions - State Funds
Year Ended June 30, 2021

	General Revenue Fund	Aviation Trust Fund	Conservation Commission Fund	State Highways and Transportation Department Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Bond Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
Receipts											
Marine/ATV/Manufactured sales and use tax	$ 13,426,252	0	554,531	0	221,812	4,435,688	221,813	0	0	0	18,860,096
Motor vehicle sales and use tax[1]	3,628,048	0	17,907,774	(19,833)	7,163,114	71,636,119	7,163,115	214,908,356	209,172,491	5,730,890	537,290,074
Sales and use tax	2,415,898,001	2,149,405	115,717,894	0	46,286,240	922,673,620	46,286,259	9,207,758	8,961,689	245,520	3,567,426,386
Total Receipts	2,432,952,301	2,149,405	134,180,199	(19,833)	53,671,166	998,745,427	53,671,187	224,116,114	218,134,180	5,976,410	4,123,576,556
Distributions											
Transmitted to State Treasurer	2,432,952,301	2,149,405	134,180,199	(19,833)	53,671,166	998,745,427	53,671,187	224,116,114	218,134,180	5,976,410	4,123,576,556
Total Distributions	2,432,952,301	2,149,405	134,180,199	(19,833)	53,671,166	998,745,427	53,671,187	224,116,114	218,134,180	5,976,410	4,123,576,556
Receipts Over (Under) Distributions	$ 0	0	0	0	0	0	0	0	0	0	0

[1] Negative receipts are due to the timing of adjustments for coding corrections.

Source: DOR records

Appendix C

Department of Revenue
Sales and Use Tax
Combined Statement of Receipts, Distributions, and Changes in Cash and Investments - Local Funds
Year Ended June 30, 2021

	Local Fuel Tax and Bond Trust Fund	Local Sales and Use Tax Trust Fund	Total (Memorandum Only)
Receipts			
Motor fuel taxes and fees	$ 219,871,837	0	219,871,837
Sales tax	71,636,118	3,826,494,592	3,898,130,710
Use tax[1]	(1,658)	236,740,669	236,739,011
Miscellaneous tax	0	155,498,279	155,498,279
Protested tax	0	7,398	7,398
Motor fuel bond	1,500	0	1,500
Motor fuel pool bond	14,436	0	14,436
Interest income	3,339	392,107	395,446
Total Receipts	291,525,572	4,219,133,045	4,510,658,617
Distributions			
Political subdivisions	286,729,659	3,967,126,714	4,253,856,373
General Revenue Fund	0	38,554,641	38,554,641
Protest settlements	0	21,459	21,459
Total Distributions	286,729,659	4,005,702,814	4,292,432,473
Receipts Over (Under) Distributions	4,795,913	213,430,231	218,226,144
Interest Transfers			
Interest transfers from:			
Non-state funds	18,136	75,643	93,779
Interest transfers to:			
General Revenue Fund	0	(393,713)	(393,713)
Other state funds	0	(196,737)	(196,737)
Non-state funds	0	(456)	(456)
Total Transfers	18,136	(515,263)	(497,127)
Receipts Over (Under) Distributions and Transfers	4,814,049	212,914,968	217,729,017
Cash and Investments, July 1	30,026,434	451,552,980	481,579,414
Cash and Investments, June 30	$ 34,840,483	664,467,948	699,308,431

[1] Negative receipts are due to the timing of adjustments for coding corrections.

Source: DOR records

Appendix D

Department of Revenue
Sales and Use Tax
Combined Statement of Additions, Deductions, and Changes in Cash and Investments - Custodial Accounts
Year Ended June 30, 2021

	Compliance Clearing Account[1]	Motor Vehicle Clearing Account[1]	Sales Tax Bond Account[2]	Total (Memorandum Only)
Additions				
Miscellaneous tax collections	$ 78,809	1,398,136,769	0	1,398,215,578
Bond collections net of forfeitures[3]	0	0	(141,287)	(141,287)
Interest income	160	75,459	0	75,619
Total Additions	78,969	1,398,212,228	(141,287)	1,398,149,910
Deductions				
Miscellaneous taxes and interest	261,028	1,406,628,326	0	1,406,889,354
Bonds and interest	0	0	122,041	122,041
Total Deductions	261,028	1,406,628,326	122,041	1,407,011,395
Additions Over (Under) Deductions	(182,059)	(8,416,098)	(263,328)	(8,861,485)
Cash and Investments, July 1[4]	182,059	55,959,830	7,093,608	63,235,497
Cash and Investments, June 30	$ 0	47,543,732	6,830,280	54,374,012

[1] Held by the department in trust.
[2] Held by the State Treasurer in trust.
[3] Additions are negative due to bond forfeitures exceeding bond collections.
[4] The July 1 balance has been restated for the Compliance Clearing Account to agree with bank records. The Compliance Clearing Account was closed in December 2020.

Source: DOR records

Appendix E

Department of Revenue
Sales and Use Tax
Combined Statement of Distributions - Local Funds
Year Ended June 30, 2021

	Local Fuel Tax and Bond Trust Fund	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	St. Louis Capital Improvements Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Cities[1]	$ 165,470,855	715,778,635	749,243,321	36,076,218	289,106,541	163,497,122	0	0 #	0	2,119,172,692
Counties[1]	121,258,587	0 #	0	0	213,093,934	68,426,015	514,167,074	968,711,006	0	1,885,656,616
Districts[1]:										
Ambulance Districts	0	0	0	0	0	0	0	0	71,690,211	71,690,211
Emergency Service Districts	0	0	0	0	0	0	0	0	17,492,126	17,492,126
Fire Protection Districts	0	0	0	0	0	0	0	0	22,616,702	22,616,702
Hospital Districts	0	0	0	0	0	0	0	0	788,299	788,299
Public Library Districts	0	0	0	0	0	0	0	0	1,999,479	1,999,479
Regional Jail Districts	0	0	0	0	0	0	0	0	1,276,363	1,276,363
Regional Recreation Districts	0	0	0	0	0	0	0	0	10,551	10,551
Tourism Community Districts	0	0	0	0	0	0	0	0	8,439,339	8,439,339
Zoological Districts	0	0	0	0	0	0	0	0	18,300,003	18,300,003
Transportation Development Districts	0	0	0	0	0	0	0	0	77,086,334	77,086,334
Community Improvement Districts	0	0	0	0	0	1,405,248	0	0	76,620,815	78,026,063
Port Improvement Districts	0	0	0	0	0	43,728	0	0	175,476	219,204
Total	$ 286,729,442	715,778,635	749,243,321	36,076,218	502,200,475	233,372,113	514,167,074	968,711,006	296,495,698	4,302,773,982

[1] Local sales and use tax distributions by political subdivision are available in the Department of Revenue's annual Financial and Statistical Report. However, the Department of Revenue does not report distributions for political subdivisions with less than 6 taxpayers. For this schedule, all local sales and use tax distributions have been included in the amounts reported. The Department of Revenue's annual Financial and Statistical Report is accessible through the Department of Revenue's website at http://www.dor.mo.gov.

Source: DOR records

Appendix F

Department of Revenue
Sales and Use Tax
Comparative Statement of State and Local Sales and Use Tax Collections

	Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Sales and Use Tax	$ 3,131,793,823	3,192,624,294	3,331,915,714	3,430,314,960	3,588,844,184	3,659,746,431	3,742,345,985	3,786,770,305	3,848,057,504	4,193,517,510
Local Sales and Use Tax	2,657,636,085	2,710,095,629	2,950,216,388	3,134,151,262	3,277,995,153	3,312,491,891	3,552,265,312	3,713,055,431	3,807,723,698	4,063,242,659
Total Collections	$ 5,789,429,908	5,902,719,923	6,282,132,102	6,564,466,222	6,866,839,337	6,972,238,322	7,294,611,297	7,499,825,736	7,655,781,202	8,256,760,169

Source: DOR annual reports

Appendix G

Department of Revenue
Sales and Use Tax
Comparative Statement of State and Local Sales and Use Tax Collections - Adjusted for Inflation

	Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Sales and Use Tax	$ 3,633,077,964	3,640,869,032	3,741,207,764	3,829,843,231	3,978,264,396	3,980,011,085	3,976,570,002	3,945,630,742	3,949,776,578	4,193,517,510
Local Sales and Use Tax	3,083,025,142	3,090,593,299	3,312,620,548	3,499,185,391	3,633,685,594	3,602,368,277	3,774,592,658	3,868,823,424	3,908,376,593	4,063,242,659
Total Collections	$ 6,716,103,106	6,731,462,331	7,053,828,312	7,329,028,622	7,611,949,990	7,582,379,362	7,751,162,660	7,814,454,166	7,858,153,171	8,256,760,169

Source: DOR annual reports, SAO analysis of Consumer Price Index data from <https://fred.stlouisfed.org/series/CPIAUCSL>

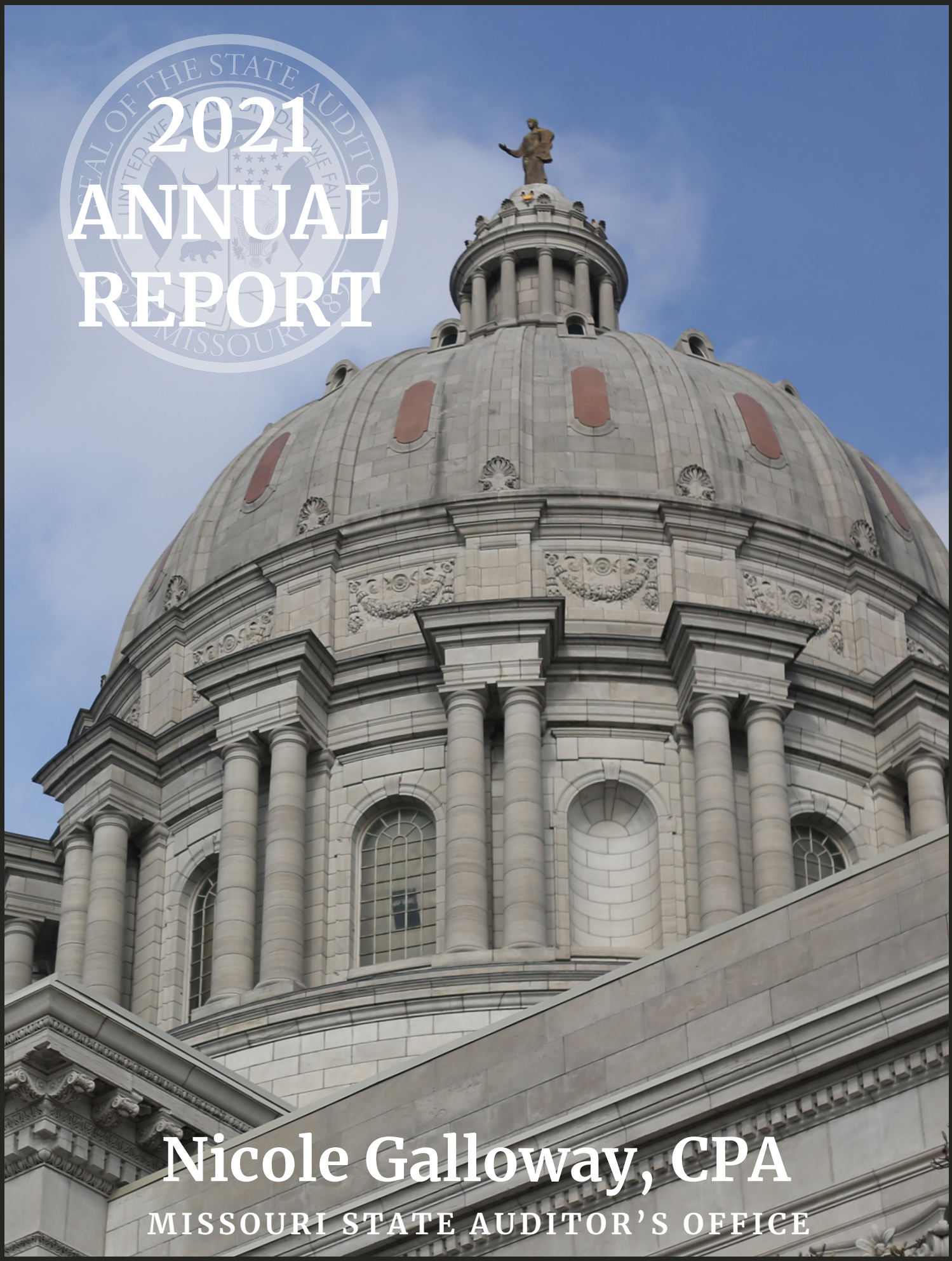
Appendix H

Department of Revenue
Sales and Use Tax
Comparative Statement of Distributions - Local Funds

	Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Cities[1]	$ 1,472,512,205	1,479,663,181	1,556,763,139	1,702,603,661	1,751,813,928	1,743,115,737	1,870,426,160	1,965,323,136	2,000,640,072	2,119,172,692
Counties[1]	1,273,528,036	1,275,642,722	1,336,010,850	1,477,149,378	1,521,425,739	1,520,155,318	1,645,773,164	1,873,697,822	1,763,428,384	1,885,656,616
Districts[1]										
Ambulance Districts	40,232,711	40,622,866	43,754,650	49,247,153	53,054,189	54,854,636	57,517,087	57,995,103	61,814,696	71,690,211
Emergency Service Districts	7,519,253	7,524,813	10,430,448	13,184,536	13,813,028	14,101,642	14,829,750	14,855,612	15,426,020	17,492,126
Fire Protection Districts	14,105,320	14,207,178	15,240,684	16,945,905	17,701,780	17,955,973	19,333,947	19,686,410	20,535,710	22,616,702
Hospital Districts	97,546	329,590	383,322	394,732	417,350	403,102	369,693	586,903	739,467	788,299
Public Library Districts	0	623,720	1,064,213	1,202,701	1,227,514	1,194,950	1,520,400	1,718,768	1,784,156	1,999,479
Regional Jail Districts	925,244	895,020	936,890	1,035,556	1,058,124	1,081,865	1,079,528	1,087,843	1,150,321	1,276,363
Regional Recreation Districts	1,029	3,146	3,857	5,383	3,528	4,639	13,888	14,045	8,992	10,551
Tourism Community Districts	6,052,170	7,401,168	7,531,710	7,936,743	8,217,319	8,127,822	8,359,606	8,393,574	8,130,751	8,439,339
Zoological Districts	4,542,779	14,249,348	14,986,687	16,515,801	17,239,588	17,131,267	17,862,598	17,824,419	17,850,125	18,300,003
Transportation Development Districts	51,150,119	51,515,254	60,401,992	71,639,918	74,911,843	74,945,567	78,091,563	79,642,576	77,416,207	77,086,334
Community Improvement Districts[2]	24,057,173	27,846,354	30,357,558	40,712,899	46,456,789	49,905,510	62,795,570	67,805,212	71,760,338	78,026,063
Community Development Districts	3,131,750	3,177,621	3,238,916	3,607,775	3,770,163	3,854,222	0	0	0	0
Port Improvement Districts	0	0	0	0	131,268	205,849	278,081	214,145	259,287	219,204
Total Districts	151,815,094	168,396,078	188,330,927	222,429,102	238,002,483	243,767,044	262,051,711	269,824,610	276,876,070	297,944,674
Total Local Distributions	$ 2,897,855,335	2,923,701,981	3,081,104,916	3,402,182,141	3,511,242,150	3,507,038,099	3,778,251,035	4,108,845,568	4,040,944,526	4,302,773,982

[1] For fiscal years prior to fiscal year 2015, sales and use tax distributions for political subdivisions with less than 6 taxpayers are not included in the amounts reported.
[2] In fiscal year 2018 and subsequent years, the Department of Revenue combined Community Development Districts with Community Improvement Districts.

Source: DOR records



2021 ANNUAL REPORT

Nicole Galloway, CPA

MISSOURI STATE AUDITOR'S OFFICE

2022-036

Letter from Nicole Galloway

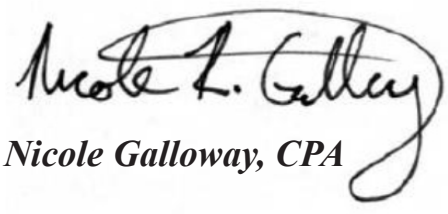
Throughout 2021, even as the COVID-19 pandemic continued to challenge Missouri families, my office remained focused on delivering results for taxpayers. The State Auditor's Office released 134 reports in 2021 that held government accountable to you — the citizens we serve.

As your State Auditor, I am dedicated to being a strong, independent watchdog for all Missourians. Taxpayers deserve to get the most from their government. And each day I bring my experience as a certified public accountant and certified fraud examiner to do just that.

Our audit reports reveal evidence of theft and abuse of taxpayer dollars, highlight inefficiencies in government and bring to light mismanagement affecting services to the public. These audits get results, including changes to operations, more effective processes, and, at times, criminal charges brought against public officials. Since 2015, our audits have identified more than $380 million in government waste, fraud, abuse and mismanagement.

My dedicated team works to hold government at all levels accountable, and I am proud of our integrity and professionalism. Approximately two-thirds of my staff have advanced degrees or certifications within the auditing field. My office contines to receive the highest ratings in independent reviews of audit processes and office operations. I've run my office under budget every year, returning more than $3.9 million to taxpayers in the process.

It is an honor to serve as your advocate and watchdog, ensuring government at all levels is efficient, effective and transparent..



Nicole Galloway, CPA

Duties of the State Auditor

The State Auditor's Office is Missouri's independent watchdog for taxpayers. The Missouri Constitution and state law give the State Auditor authority to audit:

- All state agencies, boards and commissions
- Public employee retirement systems
- Public employee healthcare systems
- The state court system
- School districts
- Counties that do not have a county auditor
- Other political subdivisions upon petition by the voters of those subdivisions

The State Auditor's Office works to ensure the proper use of public funds and to improve the efficiency and effectiveness of Missouri government.

Audits examine financial accountability; look for waste, abuse and fraud; and evaluate whether government organizations and programs are achieving their purposes and operating economically and efficiently. All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Since 2015, more than $380 million has been uncovered in government waste, fraud, abuse and mismanagement.

Audits and investigations have resulted in 80 criminal charges against public officials.

Fighting Fraud and Abuse

Auditor Galloway launched her Public Corruption and Fraud Division in 2019. The team - a dedicated group of attorneys, auditors and investigators - has a demonstrated history of working with local, state and federal law enforcement to pursue justice for taxpayers. Office led audits and investigations have resulted in 80 criminal charges against public officials.

St. Louis College Prep Charter School

In a case where a 2019 audit uncovered falsified records, the former executive director of a now-closed St. Louis charter school was ordered to pay more than $2.3 million in restitution to the state. Michael Malone, who pleaded guilty to federal fraud charges, also was sentenced to a year in prison. Auditor Galloway worked with the U.S. Attorney's Office and FBI on the criminal investigation.

City of Coffey

The former Coffey city clerk was sentenced to 15 years in prison and ordered to pay restitution in 2021. A 2018 audit found that Mary Lou Browning had stolen more than $60,000 from the small northwest Missouri town.

City of Forsyth

An audit of Forsyth in 2021 that gave a rating of "poor" found the city was missing more than $3,400 and that proper financial oversight was lacking. Auditor Galloway worked with local law enforcement, and a stealing charge was brought against former utility clerk Carla D. Combs in early 2022. A follow-up report found city officials had made progress after the audit to better protect public funds.

City of Center

Tracey Ray, the former city clerk of Center, was ordered to repay $314,889 to the Ralls County community after being sentenced on federal charges. Ray, who also was sentenced to 18 months in prison, used the stolen city funds to pay credit card bills and other personal expenses, Auditor Galloway had determined. A follow-up report found some progress made on the audit recommendations, but more was needed.

Plattsburg Special Road District

A whistleblower complaint to the Auditor's Office and a subsequent audit of the Plattsburg Special Road District in 2019 found that taxpayers were defrauded of more than $286,000. In 2021, former secretary/treasurer Ava Langner was ordered by a federal judge to repay more than $100,000 after she pleaded guilty to theft.

"Each time we uncover fraud and abuse, it puts others on notice that ***public corruption will not be tolerated***." -Nicole Galloway, CPA

Audits get results

City of Parma

Current city officials in the southeast town of Parma are implementing state audit recommendations, a follow-up report found. The 2020 audit, which discovered more than $115,000 was misappropriated, resulted in criminal charges against three former city officials. Auditor Galloway said the follow-up report showed the city was moving in the right direction to restore public trust.

City of Bel-Ridge

A 2020 audit of Bel-Ridge, in north St. Louis County, found several concerns with the city's financial condition, including poor budget work and inadequate monitoring of finances. When auditors returned for a follow-up review, they found city officials were implementing the audit's recommendations - the kind of response Auditor Galloway said made local government more effective for taxpayers.

City of Monroe City

After a citizen-initiated audit gave Monroe City a ranking of "poor," the State Auditor's Office conducted a follow-up review to measure progress on the audit recommendations. That report found while some recommendations were implemented, other concerns remained, including the paying of bonuses. Auditor Galloway urged city officials to move forward with all of the recommendations.

City of Edgar Springs

Serious concerns remained about progress on addressing the findings of an audit of the city of Edgar Springs in Phelps County. The follow-up report to the audit found city officials had not implemented most of the audit's recommendations, including preparing and maintaining accurate financial statements.

New Madrid County

A follow-up review of New Madrid County found that county officials had addressed many of the findings in a 2020 audit that gave a rating of "poor." The most significant finding of the audit was that unpaid payroll taxes had cost county taxpayers more than $50,000. The follow-up report determined that issue and others raised by the audit had been addressed.

PUBLIC CORRUPTION AND FRAUD DIVISION

HOW WE INVESTIGATE

We receive information on allegations of improper governmental activities

Information is submitted to the State Auditor's Whistleblower Hotline. Under state law, individuals who make a report may choose to remain anonymous until they affirmatively consent to having their identity disclosed.

We review the submitted information

Each year, we receive hundreds of tips from citizens, public employees and government officials. When information is received, it is reviewed for relevance and completeness. Whistleblowers who provide contact information may be contacted for additional information.

We investigate the allegations

When allegations of fraud or abuse are reported, the Public Corruption and Fraud Division will complete an initial review to determine if allegations are credible. If not deemed credible or if insufficient documentation is provided, the case is closed. If deemed credible, the next step of the investigation proceeds.

The State Auditor's Whistleblower Hotline is a resource to report potential wrongdoing.

Whistleblowers can submit information by emailing **moaudit@auditor.mo.gov**, calling toll-free **1-800-347-8597** or using an online reporting form at **auditor.mo.gov**

Ensuring Accountability

Keeping Missourians informed about how federal COVID-19 relief funding is used

Shortly after Missouri began receiving federal funding for COVID-19 relief in 2020, Auditor Galloway announced efforts to give taxpayers a detailed look at the state's distribution and spending of those funds. In 2021, her office continued to issue monthly reports detailing state government's use of billions of federal dollars, both for response efforts under the CARES Act and for recovery efforts under the more recent American Rescue Plan (ARP) Act.

In addition, a website from the State Auditor's Office (auditor.mo.gov/covidtracking) offers Missourians a detailed look at expenditures. The page tracks not only how much is received and expended in relief funds, it also lists which state and local government departments, vendors and expense categories are receiving the most funding.

Auditor again calls for review of corporate tax break

In an audit on the collection of sales and use tax by the Department of Revenue, Auditor Galloway again highlighted how Missouri retailers were able to keep $129 million in sales and use tax they collected just for paying their sales taxes on time.

The discount is the most generous in the nation and a benefit ordinary Missourians don't receive for paying their taxes on time. Auditor Galloway urged lawmakers to take a serious look at limiting what she said was a corporate giveaway that meant millions of dollars lost that could be used to fix roads, pay law enforcement, and improve the lives of Missourians.

In 2021, Missouri lawmakers did take action to allow for collecting sales tax on online purchases from out-of-state sellers. For several years, Auditor Galloway had urged legislators to close the loophole, which she said put Missouri retailers at a competitive disadvantage.

Ensuring that property tax rates comply with state law

After a Missouri appeals court ruling determined property taxes could not be set at rates above what voters approved, Auditor Galloway sent notices to almost 600 taxing authorities to inform them that their tax rates needed to be changed. Local government entities are solely responsible for setting their tax rates; those rates are reviewed by the State Auditor's Office to determine if the rates comply with state law.

Setting an Example

Commitment to transparency

In 2020, Auditor Galloway announced that Sunshine Law requests submitted to her office, and responses to those requests, would be publicly available online and free of charge. More than 200,000 pages of responsive documents and materials can be viewed online at auditor.mo.gov/SunshineLaw/Postings.

Sunshine Law requests made to the State Auditor's Office and corresponding responses can be reviewed by year from August 2015 to the present. New requests and responses are posted on a rolling basis. This practice is the first of its kind by a Missouri statewide elected official.

Work life balance

Throughout her time as a statewide official, Auditor Galloway has advocated for family-friendly policies. In 2017, she made changes to her own office leave policies to allow for bonding time after the birth or adoption of a child. Additionally, her office was a leader in ensuring domestic violence is a covered leave category under existing workplace protections. In 2020, Auditor Galloway expanded these policies to allow her employees to take up to 12 weeks of paid parental leave after the birth or adoption of a child. Auditor Galloway then issued a letter to the Governor calling on him to enact these updated family-friendly policies, which mirror those signed into law in 2020 for federal employees.

"Mothers and fathers should not have to choose between their jobs and having meaningful time with their new or expanding families."

-Nicole Galloway, CPA

Good stewardship of taxpayer dollars

At the end of Fiscal Year 2021, Auditor Galloway announced she returned $1.6 million from her office's budget. At the end of the last seven fiscal years, she returned a total of more than $3.9 million from her budget to the General Revenue Fund. This is possible because of the efforts by Auditor Galloway to ensure high standards of good stewardship to the office's operations.

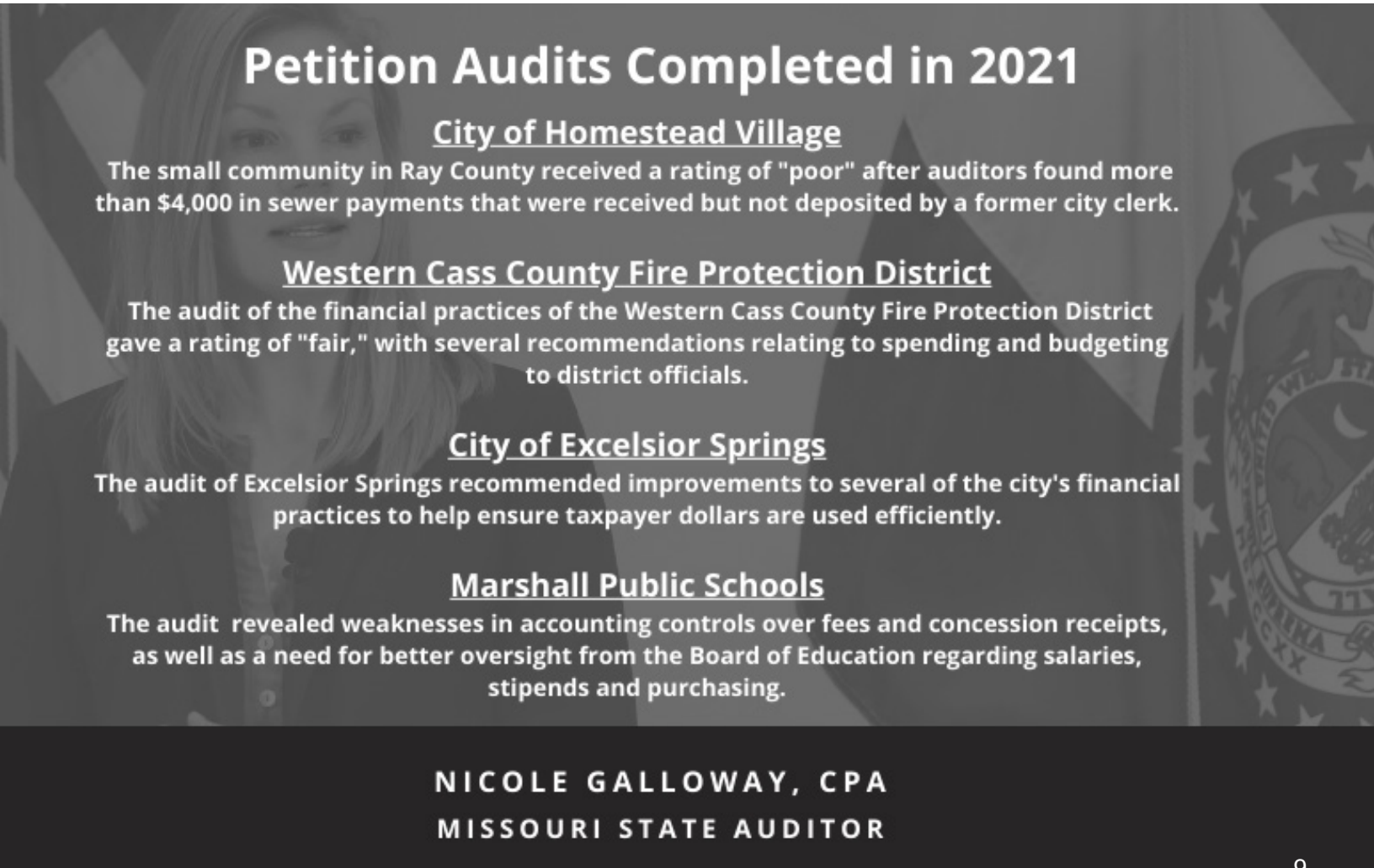
Delivering for Taxpayers

Under Missouri law, the State Auditor`s office may be called on to audit any political subdivision of the state if enough qualified voters of that political subdivision request the audit.

Anyone can start the process to initiate a petition audit by submitting a Petition Audit Request form to the State Auditor's Office.

"The ability for taxpayers to petition the State Auditor for a comprehensive review of their local government is a **powerful tool** for citizens to demand **accountability** and **transparancy**."

-Nicole Galloway, CPA



Thorough, Comprehensive Reviews

Jackson County

In early 2021, Auditor Galloway released the final report on Jackson County, the second-most populous county in Missouri. The review of the county assessment department found several problems that the Auditor's Office recommended be addressed to ensure better oversight of the assessment process. County officials indicated they were moving forward with the recommendations. Auditor Galloway released four reports on county operations in 2020 that also gave recommendations to ensure transparency and more effective use of taxpayer dollars. The audits of Jackson County government finances was initiated by a request from the county legislature.

Greene County

The final audit in the review of Greene County found that taxpayers paid more than $25,000 in legal invoices related to an ethics complaint; the invoices were sent to the personal address of the now-former presiding commissioner. The same commissioner also used his official county e-mail to encourage other county employees to engage in campaign activity around a sales tax measure.

In December 2017, Auditor Galloway asked the county commission to authorize an audit into whistleblower allegations that public resources were misused to advocate for the ballot measure. The then-commission did not grant the request, and it was only after two new commissioners were elected that the audit could begin in 2019. Auditor Galloway thanked the current commissioners for their cooperation.

City of St. Louis

The City of St. Louis Board of Aldermen requested a comprehensive audit of the City of St. Louis. In 2021, Auditor Galloway issued three reports on offices and city departments. These reports covered the Office of License Collector, Sheriff, and Department of Human Services.

These reports followed the issuance of eight audits of city operations in 2020, plus a report on the city's use of Tax Increment Financing (TIF) for redevelopment projects. The comprehensive audit of the city of St. Louis government remains ongoing and reports will be issued on all city departments and elected offices.

Clay County

An audit of Clay County government was initiated after a citizen petition was submitted to the State Auditor's Office. The Clay County Commission filed a lawsuit to prevent the Auditor from conducting the citizen-mandated audit, but a court ruling dismissed the lawsuit and confirmed the Auditor's legal authority. Throughout 2021, the office worked to complete the audit of the operations of the former Clay County Comission, with the final report issued in early 2022.

In 2020, the State Auditor's Office released reports on the Clay County clerk, public administrator and recorder of deeds. In 2021, the office released the report on the Clay County Sheriff. In February 2022, all audit work on the comprehensive petition audit of Clay County government was completed with the release of the report on the Clay County Commission.

Top: Auditor Galloway participating in Missouri Bicentennial events.

Bottom A Zoom presentation with University of Missouri students.

2021 by THE NUMBERS

134 REPORTS ISSUED

164 BONDS REGISTERED

COVID-19 RESPONSE

Monthly reports detailed state government's use of federal stimulus and recovery dollars intended for COVID-19 response. **Through the end of 2021, the state of Missouri had received $7.1 billion and spent $5.38 billion** of that assistance

MANAGEMENT AND SPENDING OF FEDERAL FUNDS

This year's annual Statewide Single Audit reviewed: **$17 billion in federal funds**,15 major federal programs , reported seven findings at four state agencies

PROPERTY TAX RATES REVIEW

The State Auditor's Office annually reviews rates to determine compliance with state law. In 2021, the office reviewed **4,854 property tax rates of 2,806 taxing authorities**

FINANCIAL REPORTS

The Missouri State Auditor's Office received **939 financial reports from municipalities and 2,321 financial reports from other political subdivisions**

These reports are posted and searchable online at auditor.mo.gov

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Caldwell County	12/30/2021	2021-134
Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2021	12/29/2021	2021-133
Federal Unemployment Funding for COVID-19 Response Through October 2021	12/28/2021	2021-132
Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery November 2021	12/28/2021	2021-131
Federal Funding for COVID-19 Response November 2021	12/28/2021	2021-130
St. Clair County Financial Statement	12/23/2021	2021-129
City of St. Louis Office of License Collector	12/21/2021	2021-128
Carter County	12/20/2021	2021-127
Monthly Report on Political Subdivision Filings November 2021	12/16/2021	2021-126
Monthly Report on Municipal Court and Revenue Filings November 2021	12/16/2021	2021-125
South Manchester Transportation Development District	12/16/2021	2021-124
City of St. Louis Department of Human Services	12/15/2021	2021-123
2021 Property Tax Rates	12/13/2021	2021-122
Ste. Genevieve County Financial Statements	12/10/2021	2021-121
Lawrence County	12/09/2021	2021-120
City of Homestead Village	12/08/2021	2021-119
Summary of 2021 Follow-Up Reports	12/07/2021	2021-118
Follow-Up Report On Audit Findings City of Forsyth	12/06/2021	2021-117
Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery October 2021	12/02/2021	2021-116
Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery September 2021	12/02/2021	2021-115
Federal Funding for COVID-19 Response October 2021	12/02/2021	2021-114

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Federal Funding for COVID-19 Response September 2021	12/02/2021	2021-113
Monthly Report on Political Subdivision Filings October 2021	12/01/2021	2021-112
Monthly Report on Municipal Court and Revenue Filings October 2021	12/01/2021	2021-111
Harrison County	11/30/2021	2021-110
Wayne County	11/29/2021	2021-109
Greene County Commission	11/23/2021	2021-108
Sullivan County	11/22/2021	2021-107
Mercer County Financial Statements	11/19/2021	2021-106
Randolph County Financial Statements	11/19/2021	2021-105
Stoddard County Financial Statements	11/19/2021	2021-104
Pike County Financial Statements	11/19/2021	2021-103
Maries County	10/28/2021	2021-102
Greene County Collector and Property Tax System	10/27/2021	2021-101
Monthly Report on Political Subdivision Filings September 2021	10/26/2021	2021-100
Monthly Report on Municipal Court and Revenue Filings September 2021	10/26/2021	2021-099
Coronado Drive Transportation Development District	10/25/2021	2021-098
Summary of Local Government and Court Audit Findings - Information Security Controls	10/18/2021	2021-097
Federal Funding for COVID-19 Response August 2021	10/14/2021	2021-096
Federal Funding for COVID-19 Response July 2021	10/14/2021	2021-095
Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery August 2021	10/14/2021	2021-094
Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery July 2021	10/14/2021	2021-093

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Follow-Up Report On Audit Findings New Madrid County	10/13/2021	2021-092
City of St. Louis Office of Sheriff	10/12/2021	2021-091
Gentry County Financial Statements	10/08/2021	2021-090
Daviess County Financial Statements	10/08/2021	2021-089
Follow-Up Report On Audit Findings City of Edgar Springs	10/07/2021	2021-088
Sixth Judicial Circuit-Platte County	10/06/2021	2021-087
Schuyler County	10/04/2021	2021-086
Shelby County Financial Statements	10/01/2021	2021-085
Morgan County Financial Statements	10/01/2021	2021-084
Livingston County Financial Statements	10/01/2021	2021-083
Monthly Report on Political Subdivision Filings August 2021	09/29/2021	2021-082
Monthly Report on Municipal Court and Revenue Filings August 2021	09/29/2021	2021-081
McDonald County	09/27/2021	2021-080
Moniteau County Financial Statements	09/24/2021	2021-079
Cooper County Financial Statements	09/24/2021	2021-078
Scotland County Financial Statements	09/24/2021	2021-077
Bollinger County Financial Statements	09/24/2021	2021-076
Follow-Up Report On Audit Findings City of Center	09/22/2021	2021-075
Department of Revenue Sales and Use Tax	09/16/2021	2021-074
Marshall Public Schools	09/14/2021	2021-073
Follow-Up Report On Audit Findings City of Monroe City	09/13/2021	2021-072
Federal Funding for COVID-19 Response June 2021	09/09/2021	2021-071

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Federal Funding for COVID-19 Response May 2021	09/09/2021	2021-070
Oregon County	09/08/2021	2021-069
Strother Interchange Transportation Development District	09/01/2021	2021-068
STO Statewide Audits Summary Letter	08/31/2021	2021-067
OA Statewide Audits Summary Letter	08/31/2021	2021-066
MDC Statewide Audits Summary Letter	08/31/2021	2021-065
DSS Statewide Audits Summary Letter	08/31/2021	2021-064
DPS-OTAG Statewide Audits Summary Letter	08/31/2021	2021-063
DPS-MVC Statewide Audits Summary Letter	08/31/2021	2021-062
DOR Statewide Audits Summary Letter	08/31/2021	2021-061
DOC Statewide Audits Summary Letter	08/31/2021	2021-060
DNR Statewide Audits Summary Letter	08/31/2021	2021-059
DMH Statewide Audits Summary Letter	08/31/2021	2021-058
DOLIR Statewide Audits Summary Letter	08/31/2021	2021-057
DHSS Statewide Audits Summary Letter	08/31/2021	2021-056
DHEWD Statewide Audits Summary Letter	08/31/2021	2021-055
DESE Statewide Audits Summary Letter	08/31/2021	2021-054
Monthly Report on Political Subdivision Filings July 2021	08/30/2021	2021-053
Monthly Report on Municipal Court and Revenue Filings July 2021	08/30/2021	2021-052
Macon County	08/26/2021	2021-051
2021 Section 536.175, RSMo Compliance	08/25/2021	2021-050
Missouri WIC Information Network System Data Security	08/24/2021	2021-049
St. Louis County Fire Protection Districts	08/19/2021	2021-048

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Greene County Fire Protection Districts	08/19/2021	2021-047
Follow-Up Report On Audit Findings City of Bel-Ridge	08/11/2021	2021-046
Department of Commerce and Insurance - Insurance	08/04/2021	2021-045
Monthly Report on Political Subdivision Filings June 2021	07/28/2021	2021-044
Monthly Report on Municipal Court and Revenue Filings June 2021	07/28/2021	2021-043
Dade County	07/27/2021	2021-042
Federal Unemployment Funding for COVID-19 Response Through April 2021	07/15/2021	2021-041
Monthly Report on Political Subdivision Filings May 2021	07/08/2021	2021-040
Monthly Report on Municipal Court and Revenue Filings May 2021	07/08/2021	2021-039
Henry County	07/07/2021	2021-038
Western Cass Fire Protection District	07/06/2021	2021-037
Office of State Treasurer	06/30/2021	2021-036
Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2020	06/30/2021	2021-035
Douglas Square Transportation Development District	06/29/2021	2021-034
Jefferson County Collector and Property Tax System	06/28/2021	2021-033
Clay County Sheriff	06/23/2021	2021-032
Federal Funding for COVID-19 Response April 2021	06/17/2021	2021-031
2020 Annual Report	06/14/2021	2021-030
Greene County Sheriff	06/07/2021	2021-029
Stone County Collector and Property Tax System	06/01/2021	2021-028
Elementary and Secondary Education Funding Trends	05/27/2021	2021-027
Monthly Report on Political Subdivision Filings April 2021	05/20/2021	2021-026

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Monthly Report on Municipal Court and Revenue Filings April 2021	05/20/2021	2021-025
State of Missouri Single Audit Year Ended June 30, 2020	05/13/2021	2021-024
Follow-Up Report On Audit Findings City of Parma	05/04/2021	2021-023
City of Excelsior Springs	05/03/2021	2021-022
Monthly Report on Political Subdivision Filings March 2021	04/21/2021	2021-021
Monthly Report on Municipal Court and Revenue Filings March 2021	04/21/2021	2021-020
Federal Funding for COVID-19 Response March 2021	04/20/2021	2021-019
Federal Funding for COVID-19 Response February 2021	04/12/2021	2021-018
Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters / Year Ended June 30, 2020	03/24/2021	2021-017
Monthly Report on Political Subdivision Fillings February 2021	03/23/2021	2021-016
Monthly Report on Municipal Court and Revenue Fillings February 2021	03/23/2021	2021-015
Compilation of 2020 Federal Forfeiture Reports	03/17/2021	2021-014
Federal Funding for COVID-19 Response January 2021	03/11/2021	2021-013
City of Forsyth	03/09/2021	2021-012
Office of Administration Information Technology Services Division Security Controls	03/04/2021	2021-011
Monthly Report on Political Subdivision Filings January 2021	03/01/2021	2021-010
Monthly Report on Municipal Court and Revenue Filings January 2021	03/01/2021	2021-009
Gaming Proceeds for Education Fund	02/26/2021	2021-008
Working Capital Revolving Fund	02/26/2021	2021-007
Comprehensive Annual Financial Report / Year Ended June 30, 2020	02/25/2021	2021-006
Compilation of 2020 Criminal Activity Forfeiture Act Seizures	02/22/2021	2021-005
Federal Funding for COVID-19 Response December 2020	02/01/2021	2021-004

2021 State Auditor's Office Reports

Report	Date Issued	Report Number
Monthly Report on Political Subdivision Filings December 2020	01/21/2021	2021-003
Monthly Report on Municipal Court and Revenue Filings December 2020	01/21/2021	2021-002
Jackson County Departmental and Other County Policies and Procedures	01/12/2021	2021-001

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
12/23/2021	Joplin Schools	$16,730,000.00
12/22/2021	Maryville R-II School District	$0.00
12/22/2021	Windsor C-1 School District	$4,430,000.00
12/22/2021	City of Liberty	$6,570,000.00
12/22/2021	Fort Osage R-1 School District	$7,190,000.00
12/22/2021	Greene County Reorganized School District No. 3 (Republic R-III)	$9,125,000.00
12/22/2021	Bolivar R-I School District	$6,245,000.00
12/22/2021	Clark County R-I School District	$6,900,000.00
12/22/2021	Paris R-II School District	$2,100,000.00
12/22/2021	Princeton R-V School District	$4,970,000.00
12/17/2021	City of Grandview	$7,110,000.00
12/17/2021	Fort Osage Fire Protection District	$2,500,000.00
12/16/2021	West County EMS and Fire Protection District	$1,745,000.00
12/16/2021	West County EMS and Fire Protection District	$1,580,000.00
12/16/2021	Lindbergh Schools	$39,290,000.00
12/14/2021	North Platte County R-I School District	$5,940,000.00
12/09/2021	Warren County R-III School District	$4,975,000.00
12/09/2021	Hannibal School District #60	$2,750,000.00
12/08/2021	South Metropolitan Fire Protection District	$1,000,000.00
12/08/2021	Howard Bend Levee District	$4,350,000.00
12/08/2021	Farmington R-7 School District	$7,590,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
12/08/2021	Thayer R-II School District	$3,260,000.00
12/08/2021	Oregon-Howell R-III School District	$1,125,000.00
12/08/2021	Lone Jack C-6 School District	$3,260,000.00
12/07/2021	DeSoto School District #73	$9,940,000.00
12/01/2021	Central Jackson County Fire Protection District	$10,000,000.00
12/01/2021	Jefferson County R-VII School District	$5,955,000.00
12/01/2021	Harrisonville R-IX School District	$0.00
12/01/2021	Rockwood R-VI School District	$15,995,000.00
12/01/2021	Odessa R-VII School District	$5,235,000.00
12/01/2021	Rock Port R-II School District	$3,080,000.00
12/01/2021	Consolidated School District No. 4	$9,900,000.00
11/30/2021	Wentzville R-IV School District	$21,175,000.00
11/30/2021	Branson Reorganized School District No. 4	$12,980,000.00
11/23/2021	Fulton Public School District No. 58	$10,000,000.00
11/23/2021	City of St. Charles, Neighborhood Improvement District	$1,160,000.00
11/22/2021	City of Olivette	$8,845,000.00
11/22/2021	Mexico School District No. 59	$4,745,000.00
11/22/2021	Palmyra R-I School District	$7,775,000.00
11/22/2021	Reorganized School District No. 7	$74,225,000.00
11/22/2021	Excelsior Springs School District #40	$4,485,000.00
11/22/2021	Orchard Farm R-V School District	$7,115,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
11/17/2021	Lake St. Louis Fire Protection District	$2,000,000.00
11/10/2021	Florissant Valley Fire Protection District	$3,225,000.00
11/05/2021	Carl Junction R-I School District	$9,745,000.00
11/03/2021	Reorganized School District R-3	$1,815,000.00
11/02/2021	Park Hill School District	$12,150,000.00
10/29/2021	Reorganized School District No. 4	$107,000,000.00
10/29/2021	Reorganized School District No. 4	$27,120,000.00
10/29/2021	Eldon R-I School District	$4,750,000.00
10/25/2021	City of Greendale	$495,000.00
10/25/2021	Ozark Fire Protection District	$8,520,000.00
10/14/2021	City of St. Joseph	$9,000,000.00
10/01/2021	Ozark R-VI School District	$17,700,000.00
10/01/2021	Grandview R-II School District	$1,755,000.00
09/28/2021	Union Township Nodaway County	$75,000.00
09/28/2021	Hughes Township Nodaway County	$130,000.00
09/28/2021	Green Township Nodaway County	$190,000.00
09/22/2021	Cape Girardeau School District No. 63	$4,000,000.00
09/22/2021	City of Raymore	$9,000,000.00
09/21/2021	City of Perryville	$5,135,000.00
09/17/2021	Community R-VI School District	$1,070,000.00
09/13/2021	City of Savannah	$465,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
08/31/2021	Lexington R-V School District	$975,000.00
08/26/2021	City of Saint Charles	$20,000,000.00
08/18/2021	St. Charles County Ambulance District	$21,400,000.00
08/18/2021	Putnam County	$4,115,000.00
08/12/2021	City of Warrensburg	$5,000,000.00
07/27/2021	Pattonville Fire Protection District	$1,570,000.00
07/27/2021	Boone County Fire Protection District	$6,000,000.00
07/26/2021	Northeast Ambulance and Fire Protection District	$3,000,000.00
07/26/2021	Archie R-V School District	$1,000,000.00
07/15/2021	Callaway County, Neighborhood Improvement District	$105,000.00
07/08/2021	Moberly School District No. 81	$19,925,000.00
07/02/2021	Spanish Lake Fire Protection District	$1,500,000.00
06/30/2021	Greene County Reorganized School District No. 3 (Republic)	$16,000,000.00
06/30/2021	City of Marceline	$749,000.00
06/30/2021	Marshfield R-I School District	$5,000,000.00
06/30/2021	Stockton R-I School District	$1,500,000.00
06/25/2021	Sweet Springs Ambulance District	$2,310,000.00
06/25/2021	Sherwood Cass R-VIII School District	$400,000.00
06/25/2021	Platte County R-III School District	$73,000,000.00
06/25/2021	Reorganized School District No. R-II	$72,000,000.00
06/22/2021	Fort Osage R-I School District	$20,000,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
06/22/2021	Independence School District	$43,000,000.00
06/22/2021	Hancock Place School District	$9,000,000.00
06/21/2021	Winfield-Foley Fire Protection District	$3,500,000.00
06/21/2021	Hollister R-V School District	$5,000,000.00
06/21/2021	Aurora R-VIII School District	$7,700,000.00
06/21/2021	The School District of the City of St. Charles	$50,000,000.00
06/10/2021	Southern Boone County R-I School District	$7,700,000.00
06/10/2021	Tipton R-VI School District	$5,930,000.00
06/10/2021	Nevada R-V School District	$10,000,000.00
06/10/2021	Portageville School District	$730,000.00
06/08/2021	City of Lake Winnebago	$873,000.00
06/01/2021	Meramec Valley R-III School District	$17,900,000.00
06/01/2021	Mehlville R-9 School District	$35,000,000.00
06/01/2021	School District of the City of Ladue	$126,000,000.00
05/26/2021	Hermitage R-IV School District	$1,525,000.00
05/26/2021	Kirkwood School District R-7	$56,220,000.00
05/25/2021	Normandy Schools Collaborative of St. Louis County	$26,500,000.00
05/25/2021	Silex R-I School District	$5,000,000.00
05/24/2021	Normandy Schools Collaborative of St. Louis County	$2,830,000.00
05/20/2021	Holcomb R-III School District	$2,030,000.00
05/19/2021	Rock Township Ambulance District	$9,370,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
05/19/2021	North Kansas City School District 74	$60,000,000.00
05/19/2021	Delta R-V School District	$2,135,000.00
05/11/2021	Kelso C-7 School District	$2,100,000.00
05/10/2021	Putnam County R-I School District	$2,600,000.00
05/05/2021	Green Ridge R-VIII School District	$3,250,000.00
05/05/2021	Boonville R-I School District	$2,845,000.00
05/05/2021	Carl Junction R-I School District	$4,500,000.00
05/04/2021	Advance R-IV School District	$1,500,000.00
04/30/2021	Marceline R-V School District	$2,260,000.00
04/29/2021	Sikeston R-6 School District	$9,000,000.00
04/20/2021	City of Platte City	$6,210,000.00
04/09/2021	The School District of Washington	$5,895,000.00
04/08/2021	Johnson County Fire Protection District	$2,905,000.00
04/08/2021	West Overland EMS and Fire Protection District	$1,250,000.00
04/08/2021	Montrose R-XIV School District	$520,000.00
04/08/2021	City of Avondale	$455,000.00
04/08/2021	City of Belton	$6,550,000.00
04/08/2021	St. Charles Community College	$27,955,000.00
03/31/2021	City of Ferguson	$4,480,000.00
03/31/2021	Cassville R-IV School District	$3,015,000.00
03/26/2021	Lincoln County Ambulance District	$5,740,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
03/26/2021	Moniteau County R-I School District	$4,750,000.00
03/26/2021	Winfield R-IV School District	$3,500,000.00
03/26/2021	Cameron R-I School District	$4,000,000.00
03/24/2021	Benton County R-IX School District	$1,895,000.00
03/22/2021	St. Clair R-XIII School District	$3,050,000.00
03/19/2021	Lincoln County Fire Protection District #1	$9,905,000.00
03/19/2021	West St. Francois County R-IV School District	$3,690,000.00
03/16/2021	Bayless Consolidated School District	$2,900,000.00
03/16/2021	City of Owensville	$1,505,000.00
03/16/2021	Maryland Heights Fire Protection District	$4,510,000.00
03/15/2021	City of Scott City	$2,570,000.00
03/12/2021	Fayette R-III School District	$2,505,000.00
03/04/2021	Johnson County R-VII School District	$3,045,000.00
03/04/2021	New Melle Fire Protection District	$7,000,000.00
03/04/2021	North St. Francois County R-I School District	$3,500,000.00
03/03/2021	Nodaway Township	$200,000.00
03/03/2021	Grant Township	$100,000.00
03/03/2021	School District of University City	$8,045,000.00
03/03/2021	Harrisonville R-IX School District	$10,000,000.00
03/01/2021	Mount Vernon R-V School District	$1,500,000.00
02/23/2021	Hancock Place School District	$7,140,000.00

Bonds Registered in 2021

Date of Registration	Bonds Issued By	Amount of Issue
02/23/2021	Clearwater R-I School District	$1,595,000.00
02/23/2021	Crawford County R-I School District	$870,000.00
02/19/2021	Community Fire Protection District of St. Louis County	$6,785,000.00
02/19/2021	Macks Creek R-V School District	$1,710,000.00
02/17/2021	Grain Valley R-V School District	$6,500,000.00
02/11/2021	Monett R-I School District	$14,000,000.00
02/05/2021	Kinloch Fire Protection District	$457,000.00
02/04/2021	Central R-III School District	$5,120,000.00
02/04/2021	North St. Francois County R-I School District	$6,490,000.00
02/04/2021	Oak Grove R-VI School District	$10,000,000.00
02/01/2021	Webb City R-VII School District	$4,685,000.00
01/26/2021	Adair County R-II School District	$750,000.00
01/25/2021	Meadow Heights R-II School District	$645,000.00
01/25/2021	Howard County Fire Protection District	$995,000.00
01/25/2021	Pattonville R-III School District	$13,460,000.00
01/19/2021	Jefferson C-123 School District	$1,330,000.00
01/11/2021	Crocker R-II School District	$2,450,000.00

2021 Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-083	12/6/2021	Proposed Constitutional Amendment - Article XXI (Shaffer) - Medical Rights and Claims	1/6/2022
22-082	12/6/2021	Proposed Constitutional Amendment - Article XVIII (Shaffer) - Parental Rights	1/6/2022
22-081	12/6/2021	Proposed Constitutional Amendment - Article XVII (Shaffer) - Election Integrity Procedures	1/6/2022
22-080	12/6/2021	Proposed Constitutional Amendment - Article XVI (Shaffer) - Duty of Federal Government to Uphold the Bill of Rights and Constitution	1/6/2022
22-079	11/23/2021	Proposed Constitutional Amendment - Article XV (Phoenix) - Medical Liberty	12/27/2021
22-078	11/19/2021	Proposed Constitutional Amendment - Article XV (Phoenix) - Medical Liberty	Rejected by Secretary of State
22-077	11/9/2021	Proposed Constitutional Amendment - Article XV (Phoenix) - Medical Liberty	Rejected by Secretary of State
22-076	10/27/2021	Proposed Constitutional Amendment - Article III, version 9 (Cossette) - Sports Wagering	12/1/2021
22-075	10/27/2021	Proposed Constitutional Amendment - Article III, version 8 (Cossette) - Sports Wagering	12/1/2021
22-074	10/27/2021	Proposed Constitutional Amendment - Article III, version 7 (Cossette) - Sports Wagering	12/1/2021
22-073	10/27/2021	Proposed Constitutional Amendment - Article III, version 6 (Cossette) - Sports Wagering	12/1/2021
22-072	10/27/2021	Proposed Constitutional Amendment - Article III, version 5 (Cossette) - Sports Wagering	12/1/2021
22-071	10/27/2021	Proposed Constitutional Amendment - Article III, version 4 (Cossette) - Sports Wagering	12/1/2021
22-070	10/27/2021	Proposed Constitutional Amendment - Article III, version 3 (Cossette) - Sports Wagering	12/1/2021
22-069	10/27/2021	Proposed Constitutional Amendment - Article III, version 2 (Cossette) - Sports Wagering	12/1/2021
22-068	10/27/2021	Proposed Constitutional Amendment - Article III, version 1 (Cossette) - Sports Wagering	12/1/2021
22-067	10/6/2021	Proposed Constitutional Amendment - Article XXX (Shaffer) - Election Integrity Procedures	11/8/2021
22-066	9/27/2021	Proposed Constitutional Amendment - Article XVII (Shaffer) - Election Integrity Procedures	Rejected by Secretary of State

2021 Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-065	9/1/2021	Proposed Constitutional Amendment - Article XIV, version 3 (McSwain) - Cannabis Legalization	Rejected by Secretary of State
22-064	9/1/2021	Proposed Constitutional Amendment - Article XIV, version 2 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	10/1/2021
22-063	9/1/2021	Proposed Constitutional Amendment - Article XIV, version 1 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	10/1/2021
22-062	8/31/2021	Proposed Constitutional Amendment - Article VIII, version 3 (Roland) - Election Reform	10/1/2021
22-061	8/31/2021	Proposed Constitutional Amendment - Article VIII, version 2 (Roland) - Election Reform	10/1/2021
22-060	8/31/2021	Proposed Constitutional Amendment - Article VIII, version 1 (Roland) - Election Reform	10/1/2021
22-059	8/27/2021	Proposed Constitutional Amendment - Article XIV (Ellinger) - Marijuana Legalization and Changes to Medical Marijuana Provisions	9/24/2021
22-058	8/26/2021	Proposed Constitutional Amendment - Article VIII (Brain) - Election Reform	9/24/2021
22-057	8/25/2021	Proposed Constitutional Amendment - Article IX (Talbott) - School Accreditation and Use of Public Money for Education	9/24/2021
22-056	8/17/2021	Proposed Constitutional Amendment - Article VIII (Brain) - Election Reform	Rejected by Secretary of State
22-055	8/3/2021	Proposed Constitutional Amendment - Article XIV, version 3 (McSwain) - Cannabis Legalization	Rejected by Secretary of State
22-054	8/3/2021	Proposed Constitutional Amendment - Article XIV, version 2 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-053	8/3/2021	Proposed Constitutional Amendment - Article XIV, version 1 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-052	7/30/2021	Proposed Constitutional Amendment - Article VIII, version 2 (Roland) - Election Reform	8/27/2021
22-051	7/30/2021	Proposed Constitutional Amendment - Article VIII, version 1 (Roland) - Election Reform	8/27/2021
22-050	7/16/2021	Proposed Constitutional Amendment - Article VIII, version 2 (Roland) - Election Reform	Rejected by Secretary of State

2021 Initiative Petitions or Joint Resolutions

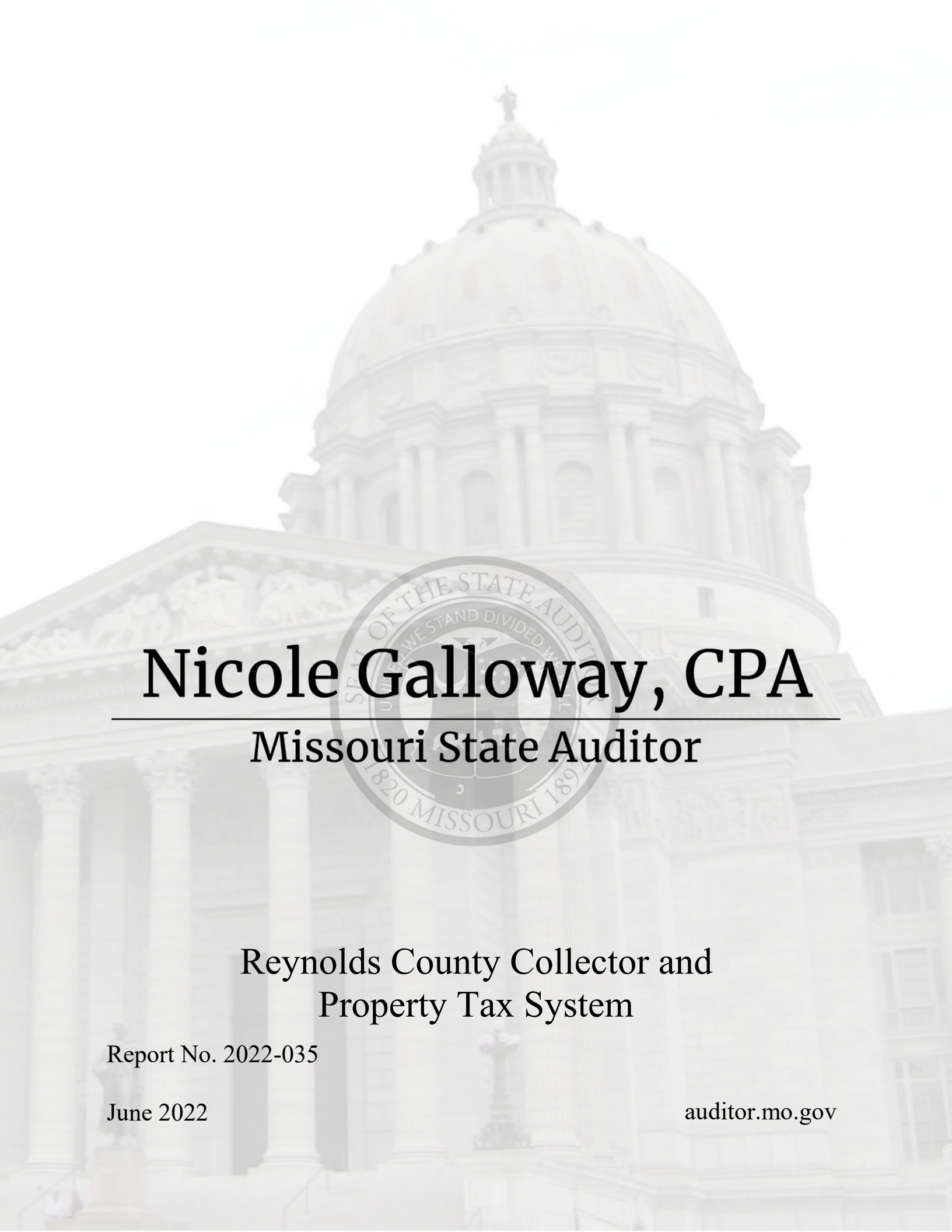
Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-049	7/16/2021	Proposed Constitutional Amendment - Article VIII, version 1 (Roland) - Election Reform	Rejected by Secretary of State
22-048	7/15/2021	Proposed Constitutional Amendment - Article XIV (McSwain) -Changes to Medical Marijuana Provisions	8/17/2021
22-047	7/15/2021	Proposed Constitutional Amendment - Articles XIV and XIX, version 2 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-046	7/15/2021	Proposed Constitutional Amendment - Articles XIV and XIX, version 1 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-045	7/13/2021	Proposed Constitutional Amendment - Article XIX (McSwain) - Cannabis Legalization	Rejected by Secretary of State
22-044	7/13/2021	Proposed Constitutional Amendment - Articles XIV and XIX, version 3 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-043	7/13/2021	Proposed Constitutional Amendment - Articles XIV and XIX, version 2 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-042	7/13/2021	Proposed Constitutional Amendment - Articles XIV and XIX, version 1 (McSwain) - Cannabis Legalization and Changes to Medical Marijuana Provisions	Rejected by Secretary of State
22-041	7/6/2021	Proposed Constitutional Amendment - Article III (Hubbard) - Rights During a Local or State of Emergency	8/6/2021
22-040	6/29/2021	Proposed Constitutional Amendment - Article III (Hubbard) - Rights During a Local or State of Emergency	Rejected by Secretary of State
22-039	6/25/2021	Proposed Constitutional Amendment - Article III (Hubbard) - Rights During a Local or State of Emergency	Rejected by Secretary of State
22-HJR 35	6/3/2021	House Committee Substitute for House Joint Resolution No. 35 - State Treasurer's Ability to Invest	7/9/2021
22-038	6/2/2021	Proposed Constitutional Amendment - Article XXX (Shaffer) - Election Integrity Procedures	7/6/2021
22-037	6/2/2021	Proposed Constitutional Amendment - Article XXIX (Shaffer) - Duty of Federal Government to Uphold the Bill of Rights and Constitution	Rejected by Secretary of State
22-036	6/2/2021	Proposed Constitutional Amendment - Article XXVIII (Shaffer) - Missouri Bill of Rights	7/6/2021

2021 Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-R002	6/1/2021	Senate Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 262 (Cady) - Motor Fuel Tax and Other Transportation Provisions	7/6/2021
22-R001	5/17/2021	Senate Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 262 (Cady) - Motor Fuel Tax and Other Transportation Provisions	Rejected by Secretary of State
22-035	5/14/2021	Proposed Constitutional Amendment - Article XXX (Shaffer) - Election Integrity Procedures	Rejected by Secretary of State
22-034	5/14/2021	Proposed Constitutional Amendment - Article XXIX (Shaffer) - Duty of Federal Government to Uphold the Bill of Rights and Constitution	Rejected by Secretary of State
22-033	5/14/2021	Proposed Constitutional Amendment - Article XXVIII (Shaffer) - Missouri Bill of Rights	Rejected by Secretary of State
22-032	5/3/2021	Proposal Related to Chapter 290, RSMo, version 6 (D'Souza) - Employee Sick Time	6/2/2021
22-031	5/3/2021	Proposal Related to Chapter 290, RSMo, version 5 (D'Souza) - Employee Sick Time	6/2/2021
22-030	5/3/2021	Proposal Related to Chapter 290, RSMo, version 4 (D'Souza) - Employee Sick Time	6/2/2021
22-029	5/3/2021	Proposal Related to Chapter 290, RSMo, version 3 (D'Souza) - Employee Sick Time	6/2/2021
22-028	5/3/2021	Proposal Related to Chapter 290, RSMo, version 2 (D'Souza) - Employee Sick Time	6/2/2021
22-027	5/3/2021	Proposal Related to Chapter 290, RSMo, version 1 (D'Souza) - Employee Sick Time	6/2/2021
22-026	4/27/2021	Proposed Constitutional Amendment - Article XXX (Shaffer) - Election Integrity Procedures	Rejected by Secretary of State
22-025	4/27/2021	Proposed Constitutional Amendment - Article XXIX (Shaffer) - Duty of Federal Government to Uphold the Bill of Rights and Constitution	Rejected by Secretary of State
22-024	4/27/2021	Proposed Constitutional Amendment - Article XXVIII (Shaffer) - Missouri Bill of Rights	Rejected by Secretary of State
22-023	3/23/2021	Proposed Constitutional Amendment - Article XIV (Pedersen) - Missouri Cannabis Restoration and Protection	4/23/2021
22-022	3/19/2021	Proposed Constitutional Amendment - Article XXX (Shaffer) - Election Integrity Procedures	Rejected by Secretary of State

2021 Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-021	3/19/2021	Proposed Constitutional Amendment - Article XXIX (Shaffer) - Duty of Federal Government to Uphold the Bill of Rights and Constitution	Rejected by Secretary of State
22-020	3/19/2021	Proposed Constitutional Amendment - Article XXVIII (Shaffer) - Missouri Bill of Rights	Rejected by Secretary of State
22-019	3/9/2021	Proposed Constitutional Amendment - Article III, version 2 (Apple) - Election Reform	4/9/2021
22-018	3/9/2021	Proposed Constitutional Amendment - Article III, version 1 (Apple) - Election Reform	4/9/2021
22-017	3/4/2021	Proposed Constitutional Amendment - Article I (Apple) - Voter-designated General Assembly Proxies	4/5/2021
22-016	3/1/2021	Proposed Constitutional Amendment - Article V (Vas) - Election of Judges	3/29/2021
22-015	2/19/2021	Proposal Related to Chapter 407, RSMo (Vitale) - Digital Electronic Equipment Servicing	3/22/2021
22-014	2/4/2021	Proposed Constitutional Amendment - Article V (Vitale) - Election of Judges	Rejected by Secretary of State
22-013	1/21/2021	Proposal Related to Chapter 407, RSMo (Vitale) - Digital Electronic Equipment Servicing	Rejected by Secretary of State
22-012	1/19/2021	Proposed Constitutional Amendment - Article XII (Meyer) - Initiative Petitions	2/19/2021
22-011	1/19/2021	Proposed Constitutional Amendment - Article I (Meyer) - Court Awarded Damages	2/19/2021
22-010	1/19/2021	Proposed Constitutional Amendment - Article I (Meyer) - Collective Bargaining	2/19/2021
22-009	1/12/2021	Proposal Related to Chapter 407, RSMo (Vitale) - Digital Electronic Equipment Servicing	Rejected by Secretary of State
22-008	1/11/2021	Proposal Related to Chapter 407, RSMo (Vitale) - Digital Electronic Equipment Servicing	Rejected by Secretary of State
22-007	1/5/2021	Proposed Constitutional Amendment - Article III (Apple) - Election Reform	2/4/2021



Nicole Galloway, CPA

Missouri State Auditor

Reynolds County Collector and Property Tax System

Report No. 2022-035

June 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Reynolds County Collector and Property Tax System

County Collector Fees	The County Collector did not properly review fees withheld on utility and delinquent taxes calculated by the property tax system for accuracy and, as a result, the County Collector over withheld some fees.
Electronic Data Security	The County Collector and Deputy Collector share the County Collector's user identification and password when using the property tax system and county computers. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, office personnel are not required to change their passwords periodically and there are no lockout procedures for excessive failed logon attempts on either the property tax system or the county computers.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Reynolds County Collector and Property Tax System
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
County Collector
Reynolds County, Missouri

We have audited the County Collector and Property Tax System of Reynolds County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On October 31, 2021, a vacancy occurred in the office of the County Collector of Reynolds County. A successor was appointed and sworn into office effective November 1, 2021. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2021, to October 31, 2021, and the year ended February 28, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant property tax functions.

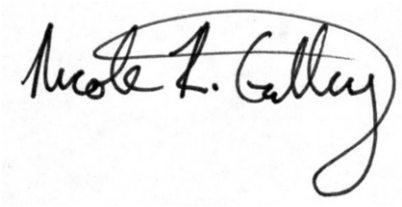
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Reynolds County.



Nicole R. Galloway, CPA
State Auditor

1. County Collector Fees

The County Collector did not properly review fees withheld on utility and delinquent taxes calculated by the property tax system for accuracy and, as a result, the County Collector over withheld some fees. The office collected approximately $10.4 million in property taxes and other receipts and withheld approximately $285,525 in commissions and fees during the year ended February 28, 2021.

The County Collector incorrectly withheld 0.5 percent of utility tax collections for mailing statements and receipts. As a result, the county General Revenue Fund received more than allowed and amounts are owed to various political subdivisions. For December 2020, the amount over withheld was $237.

The County Collector also incorrectly withheld 9.22 percent on all back delinquent real estate taxes rather than the required 9 percent. As a result, the county General Revenue, Tax Maintenance Fund, and County Employment Retirement Funds received more than allowed and amounts are owed to various political subdivisions. For December 2020, the amount over withheld was $75.

The County Collector indicated the fees were set by the former County Collector when the property tax system was set up and were the same rates used as another county that uses the same system.

For mailing statements and receipts, Section 52.250, RSMo, requires the collector to collect a fee of one-half of 1 percent on all current personal property and real estate taxes excluding all railroad and utility taxes. Section 52.290, RSMo, requires the collector to collect a fee of 9 percent on all sums to be added to the face of the delinquent and back tax bills. Thorough review and accurate withholding calculations are necessary to ensure distributions owed to the various political subdivisions are appropriate.

Recommendation

The County Collector work with the property tax system vendor to ensure fee calculations are corrected and review calculations periodically to ensure they are in accordance with state statute. The County Collector should also recalculate all fees and correct distributions to the various political subdivisions and the county Tax Maintenance, County Employment Retirement, and General Revenue Funds.

Auditee's Response

We agree with this finding. We have corrected the fee for mailing utility tax statements and receipts. We are working with the property tax system vendor to ensure fee calculations are corrected for the back delinquent real estate taxes. Once these are all corrected, we will correct the distributions to the various political subdivisions.

2. Electronic Data Security

The County Collector and Deputy Collector share the County Collector's user identification and password when using the property tax system and county computers. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, office personnel are not required to change their passwords periodically and there are no lockout procedures for excessive failed logon attempts on either the property tax system or the county computers. The County Collector purchased new computers in 2020. The computers were not purchased through the county's current information technology company, so they did not have the same electronic data security measures in place as the prior computers. Office personnel indicated since they received the new computers, they have been sharing the same login credentials and have not changed the password.

Unique user identifications and passwords are necessary to identify activity performed by each individual. The security of a password system is dependent upon keeping the passwords confidential. Since passwords are not required to be periodically changed and logon attempts are not limited, there is less assurance the County Collector is preventing unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Also, by allowing users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system access could occur. Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

The County Collector ensure all authorized users have unique identifications and confidential passwords that are periodically changed and establish a maximum number of logon attempts allowed before being locked out when using the property tax system and the county computers.

Auditee's Response

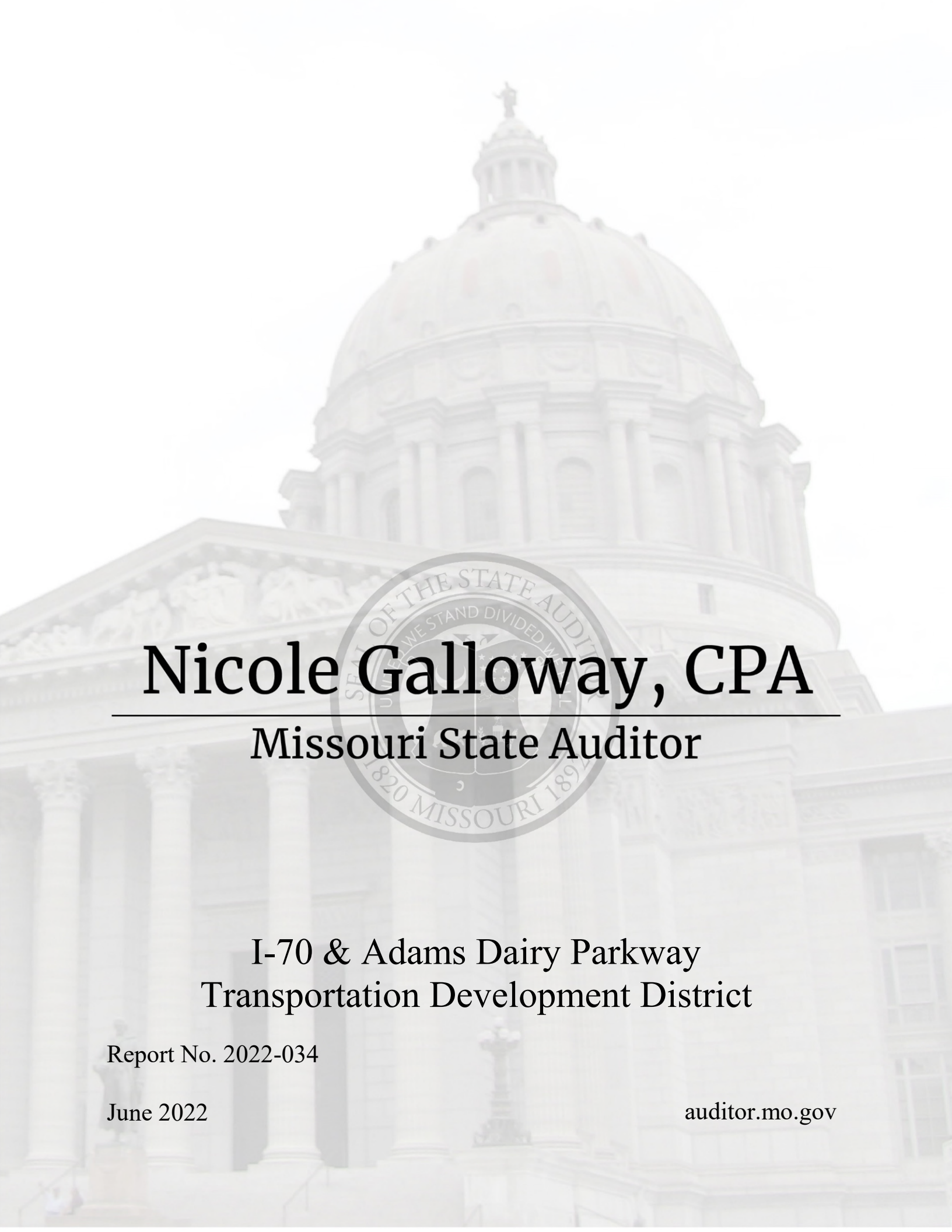
We agree and have already corrected these issues.

Reynolds County Collector and Property Tax System
Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Kathy Hoffmann served as County Collector until October 31, 2021. Denise Smith was appointed the Reynolds County Collector and sworn into office on November 1, 2021.

The County Collector received compensation of $30,467 for the period March 1, 2021, to October 31, 2021. During the year ended February 28, 2021, the County Collector received compensation of $44,592. Compensation was in accordance with statutory provisions.



Nicole Galloway, CPA

Missouri State Auditor

I-70 & Adams Dairy Parkway Transportation Development District

Report No. 2022-034

June 2022

auditor.mo.gov

June 2022

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the I-70 & Adams Dairy Parkway Transportation Development District

Financial Status	The audit of the I-70 & Adams Dairy Parkway Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

I-70 & Adams Dairy Parkway
Transportation Development District
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NICOLE GALLOWAY, CPA
Missouri State Auditor

John Chescavage, Executive Director
and
Board of Directors
I-70 & Adams Dairy Parkway Transportation Development District
Blue Springs, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On September 13, 2021, the Board of Directors of the I-70 & Adams Dairy Parkway Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

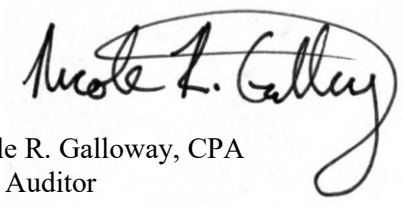
The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the district's Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the I-70 & Adams Dairy Parkway Transportation Development District.



Nicole R. Galloway, CPA
State Auditor

I-70 & Adams Dairy Parkway
Transportation Development District
Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the I-70 & Adams Dairy Parkway Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The I-70 & Adams Dairy Parkway TDD is located in Jackson County, in the City of Blue Springs. The TDD was organized in March 2003 by petition of the property owner/developer within the proposed TDD. The members of the Board of Directors and officers are representatives of the property owner/developer. The district has a fiscal year end of December 31.

The I-70 & Adams Dairy Parkway TDD was originally formed for the purpose of acquiring, constructing and/or improving a roadway, bike trail, and parking lot located just south of Interstate 70 at the intersection of Adams Dairy Parkway and Northeast Coronado Drive. The City of Blue Springs is the public entity with jurisdiction over the project and serves as the Local Transportation Authority. Upon completion the City of Blue Springs accepted dedication of the project.

In April 2003, the Board of Directors passed a resolution formally approving the imposition of the sales tax after qualified voter approval. In June 2003, the qualified voters of the district[1] approved a one-half of one percent (0.50%) sales tax on all transactions within the boundaries of the district for a period not to exceed 40 years. The sales tax became effective September 1, 2003.

In October 2003, the I-70 & Adams Dairy Parkway TDD Board entered into a reimbursement agreement with the property owner/developer to pay for original project costs. The TDD satisfied this debt in September 2020.

In July 2008, the I-70 & Adams Dairy Parkway TDD also entered into an agreement with the City of Blue Springs for the reconstruction of Coronado Drive east of Adams Dairy Parkway, improvements to the Adams Dairy Parkway and I-70 eastbound and I-70 westbound ramp intersections, construction improvements of the Home Depot and Walmart west entrances, and improvements to the Adams Dairy Parkway and RD Mize Road. The project was included as a part of a larger redevelopment project that included multiple political subdivisions.[2] The City of Blue Springs is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. Upon completion, the City of Blue Springs accepted dedication of the project. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project.

[1] The only qualified voter in the district was Home Depot Stores, LLC.

[2] Political subdivisions involved in the Adams Farms redevelopment plan included the Adams Farms Tax Increment Financing Plan Projects A, B and C; Adams Farms TDD; I-70 and Adams Dairy Parkway TDD; and the Coronado Drive TDD.

In July 2009, the Board of Directors passed a resolution approving an additional one-half of one percent (0.50%) district sales tax that the qualified voters approved on July 29, 2009. The additional sales tax was effective August 1, 2009, for a ten year period ending July 31, 2019.

From 2003 through December 31, 2021, the I-70 & Adams Dairy Parkway TDD received a total of $4,472,082 in sales tax revenue.

In September 2021, the Board of Directors approved a resolution to repeal the sales tax effective December 31, 2021. The Department of Revenue was subsequently notified of the resolution in September 2021. In September 2021, the Board of Directors approved a resolution formalizing its intent to dissolve the TDD and a TDD official subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo.

The SAO has performed an audit of the I-70 & Adams Dairy Parkway TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the TDD to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the TDD while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the TDD is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

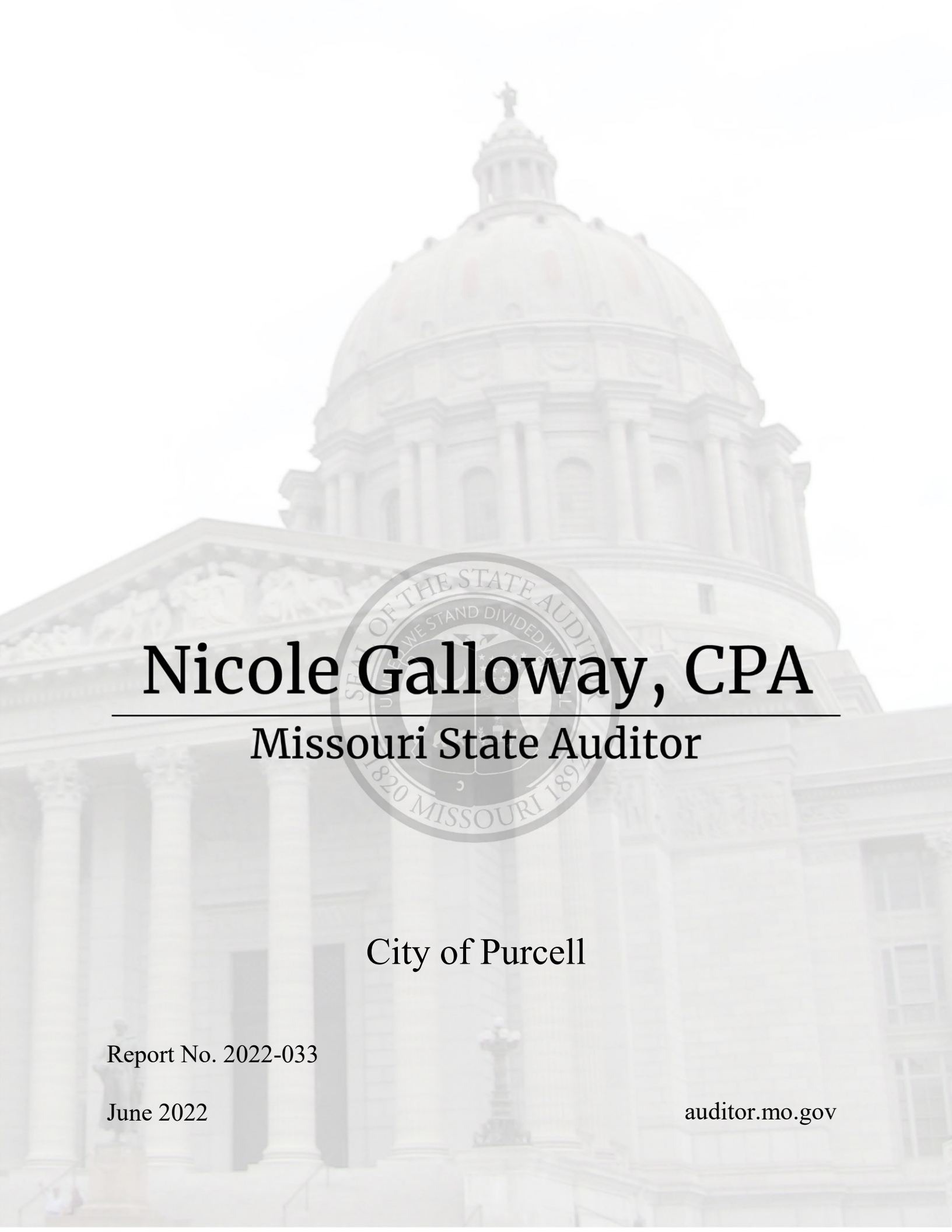
The following table presents the financial activity and cash balance of the I-70 & Adams Dairy Parkway TDD for the year ended December 31, 2021.

	Year Ended December 31, 2021
RECEIPTS	
Sales Tax	$ 272,589
Interest	25
Total Receipts	272,614
DISBURSEMENTS	
Legal	10,577
Accounting and Auditing	1,860
Bank Fees	60
Total Disbursements	12,497
RECEIPTS OVER (UNDER) DISBURSEMENTS	260,117
BEGINNING CASH	57,201
ENDING CASH	$ 317,318

Source: Compiled by the SAO using the TDD's bank statements, transaction ledger and financial statements.

Based on our audit, the cash balance of the I-70 & Adams Dairy Parkway TDD as of December 31, 2021, was $317,318. The district continued to receive sales tax revenue in 2022, resulting in a cash balance of $356,804 as of February 28, 2022. The TDD's legal counsel indicated the district had an estimated outstanding balance for legal services, accounting services, and bank charges totaling $13,560. The Executive Director indicated there were no additional outstanding liabilities. Based on these representations, TDD assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the City of Blue Springs and/or the MHTC in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the I-70 & Adams Dairy Parkway Transportation District in accordance with Section 238.275, RSMo.



Nicole Galloway, CPA

Missouri State Auditor

City of Purcell

Report No. 2022-033

June 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Purcell

Misappropriated and Undeposited Money	From February 1, 2021, to April 12, 2021, at least $3,233 was misappropriated or is missing from the city. During this period, the former Mayor Pro Tem improperly issued herself 4 checks totaling $1,988, made a $400 cash withdrawal from the city bank account, issued a $200 check to a routine city vendor that she endorsed and deposited into her personal bank account, and issued a $500 check to an individual that was cashed and the proceeds were divided between the individual ($250) and the Mayor Pro Tem ($250). In addition, she improperly recorded $160 in adjustments to her utility account, and did not bill herself for an estimated $70 of utility and trash services. The former Mayor Pro Tem also did not deposit at least $165 in city cash receipts collected during this timeframe.
Oversight, Annual Audits, and Bonding	The former Board did not always adequately monitor the city's financial activity; review or compare checks written to supporting documents, such as invoices or bank statements; or require dual signatures on city checks. The city did not obtain an annual audit of its sewer system for the year ended December 31, 2020, as required by state law. The Mayor and board members who sign checks and have access to money held in bank accounts are not covered by a bond.
Financial Condition	The city is in poor financial condition. For the year ended December 31, 2020, the city's General account reconciled bank balance, which includes all city funds, was $15,460, which is only slightly greater than the city's average monthly expenditures of $14,778. Further, the Board is not adequately monitoring the city's financial condition, as it does not receive budget-to-actual information by fund or timely financial reports.
Accounting Controls and Procedures	The city's procedures for receipting, recording, and depositing money are poor. As a result, there is no assurance all money collected is properly receipted, recorded, and deposited. The city has not established adequate procedures to allocate salaries and wages to various city funds and ensure restricted money in those funds is only used for the intended purposes. Many city financial records were not properly retained.
Disbursements	The city does not always solicit bids or obtain written contracts in accordance with city code. In addition, contracts are not always entered into timely. City officials could not provide supporting documentation for some disbursements or their approval of those disbursements. The city did not retain credit card receipt slips for some credit card purchases and made duplicate payments to its credit card vendor. The city did not maintain adequate documentation to support all petty cash fund transactions in 2020 or update the petty cash fund ledger for 2021.
Utility System Controls and Procedures	Improper adjustments were made to the utility account of the former Mayor Pro Tem. The former Mayor Pro Tem did not perform a monthly reconciliation of amounts billed, payments received, and amounts unpaid for utility services due in March 2021. The city did not always file returns with the Department of Revenue (DOR) in a timely manner or remit all sales taxes collected related to water services provided.

Payroll	City officials did not maintain documentation to support all payroll transactions.
Budgets, Financial Reporting, and Maintenance Planning	The city did not prepare complete annual budgets or monitor budgets, file annual financial reports timely, publish semiannual financial statements in compliance with state law, or maintain a street maintenance plan.
Board Qualifications, Ordinances and Sunshine Law	Former Alderwoman Nancy Wilson was elected as a write-in candidate and took the oath of office in June 2020 while owing delinquent personal property taxes in violation of state law. She did not pay her 2018 and 2019 personal property taxes until July 31, 2020, and still owed 2020 delinquent personal property taxes as of April 12, 2021, when the Board voted to remove her from office. The city does not maintain an up-to-date official ordinance book. The city does not always comply with requirements of the Sunshine Law and controls were not always in place to ensure minutes were properly prepared and approved. The Board has not adopted a written policy regarding public access to city records as required by state law.
Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The city does not maintain records of its capital assets. Additionally, city personnel do not tag, number, or otherwise identify assets or perform annual physical inventories.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Purcell
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Purcell, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Purcell. We have audited certain operations of the city in fulfillment of our duties. The city engaged KPM CPAs & Advisors to audit the city's financial statements for the year ended December 31, 2019. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

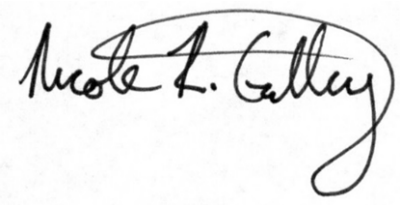
4. Determine the extent of money misappropriated and/or missing from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; analyzing comparative data obtained from external sources; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) misappropriated money totaling $3,068 and missing money totaling at least $165. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Purcell.



Nicole R. Galloway, CPA
State Auditor

Background

The State Auditor was petitioned to audit the City of Purcell in November 2020 and secured city records in March 2021, due to allegations that records might be removed from city hall and/or destroyed.

Nancy Wilson was elected to the Board of Aldermen in June 2020 and appointed Mayor Pro Tem in August 2020. After resignation of the Mayor in October 2020, Ms. Wilson became responsible for, among other duties, providing a second signature on city checks. Beginning in February 2021, after the resignation of various other city officials, Ms. Wilson also gained access to other financial activities including utility billing, collection, receipting, depositing, preparing disbursements (including payroll checks), and reviewing bank account activity.

On March 1, 2021, the State Auditor's Office (SAO) received the emails included in Appendix A. The first email accurately represents the correspondence sent from audit staff and acknowledged by Ms. Wilson at 8:53 a.m. The second email was sent to audit staff at 10:17 p.m. It included the same acknowledgement, but also included inaccurate and false information related to the audit work, including false allegations related to potential charges that may be filed. The SAO subsequently notified the city by letter on March 10, 2021, that the email was inaccurate, and clarified the purpose of the audit and authority of our office (see Appendix B).

On April 12, 2021, Mayor Pro Tem Wilson was removed from office by vote of the Board. On April 15, 2021, city officials provided documentation and filed a complaint with the Jasper County Sheriff's office (Sheriff's office) of alleged fraudulent checks issued to the former Mayor Pro Tem, an alleged improper withdrawal made by her, and improper adjustments made to her utility account.

A former city Alderman indicated "handwritten" utility billings were prepared by the former Mayor Pro Tem and mailed to customers with a March 2021 due date. These billings were not retained by the city so it was not possible to determine total receipts collected from the billings and if the receipts were all subsequently deposited.

A representative of the SAO, with the assistance of Sheriff's office personnel, attempted service of 2 subpoenas to individuals of interest; however, these individuals could not be located. Upon subsequent contact with these individuals, they chose to answer SAO questions by phone in lieu of providing testimony. In addition, SAO auditors recorded interviews with former board members, and contacted and requested former employees to provide copies of any city records in their possession.

The city's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to, the year ended December

31, 2020. After the identification of concerns regarding improper payments, improperly recorded utility adjustments, and unbilled utility charges, we applied limited audit procedures to city receipt, disbursement, and utility records for the period January 1, 2021, through April 12, 2021, (the time period the former Mayor Pro Tem was responsible for most financial activities of the city) to determine the amount of misappropriated and missing money, and the methods used to perpetrate and conceal the theft.

Criminal Investigation

Upon investigation of the complaint filed by city officials, the Sheriff's office determined that 5 checks totaling $2,188 were endorsed by Ms. Wilson and deposited into her personal bank account. In addition, the Sheriff's office obtained video evidence that on April 2, 2021, Ms. Wilson withdrew $400 from the city's General account. See Appendix C for details regarding these checks and the withdrawal.

On May 27, 2021, the Sheriff's office questioned and then arrested Ms. Wilson for a class D felony of stealing in the amount of $2,588. In January 2022, Ms. Wilson pleaded guilty in circuit court to a class A misdemeanor of stealing and was sentenced to one year in jail, with a suspended execution of the sentence,[1] and 2 years unsupervised probation. She was also ordered to pay court costs of $147 and restitution in the amount of $2,588.[2] The defendant's $2,600 cash bond was applied to restitution and court costs.

[1] A suspended execution of sentence is a process whereby a judge sentences a defendant but suspends the execution of the sentence and places the defendant on probation. If the conditions of probation are not met, the judge can revoke the probation and the defendant will then need to serve the full sentence.

[2] 21AO-CR00456 - State vs. Nancy M. Wilson

1. Misappropriated and Undeposited Money

From February 1, 2021, to April 12, 2021, at least $3,233[3] was misappropriated or is missing from the city. During this period, the former Mayor Pro Tem improperly issued herself 4 checks totaling $1,988, made a $400 cash withdrawal from the city bank account, issued a $200 check to a routine city vendor that she endorsed and deposited into her personal bank account, and issued a $500 check to an individual that was cashed and the proceeds were divided between the individual ($250) and the Mayor Pro Tem ($250). In addition, she improperly recorded $160 in adjustments to her utility account, and did not bill herself for an estimated $70 of utility and trash services. The former Mayor Pro Tem also did not deposit at least $165 in city cash receipts collected during this timeframe.

Misappropriated money

The following table provides a summary of the amounts misappropriated from February 1, 2021, to April 12, 2021, and identifies the appendixes where specific details are reported, if applicable.

Type of Misappropriation	Amount
Improper checks (Appendix C)	$ 1,988
Improper cash withdrawal (Appendix C)	400
Improper check issued to city vendor (Appendix C)	200
Check cashed by payee and split with the former Mayor Pro Tem (Appendix C)	250
Improperly recorded utility account adjustments	160
Estimated utility and trash service not paid	70
Total	$ 3,068

Improper checks with joint payee

In March 2021, the former Mayor Pro Tem improperly issued 4 checks, totaling $1,988 with each payee line indicating a payee name and "or Nancy Wilson" as a joint payee. Former Mayor Pro Tem Wilson subsequently deposited these checks into her personal bank account as follows:

- Two of the 4 checks were issued to an individual "or Nancy Wilson." One check was for $500 with the memo line indicating "City Bills & Cleaning." The second check was for $488 and included the notation "Invoice & Reimbursement CPA" on the memo line. The other payee noted on the checks is the former Mayor Pro Tem's mother. We contacted this individual on November 2, 2021, and she indicated she was never employed by the city, did not provide any services to the city, and never saw or received the 2 checks that included her as a joint payee.

- The third check was issued to "CPA or Nancy Wilson" for $500 with the memo line indicating "April Billing." We confirmed with the city's audit

[3] Amounts presented in the report findings are rounded to the nearest dollar, whereas amounts presented in Appendix C are not rounded.

firm[4] (CPA) that it performed no additional services for the city and no payments were received directly from the former Mayor Pro Tem.

- The fourth check was issued to an individual "and or Nancy Wilson" for $500 with the memo line partially unreadable with only "invoice 3-21" legible. We were not able to locate the individual to discuss the details of this check.

All 4 of these checks were handwritten and signed in the scripted handwriting of the former Mayor Pro Tem. Two of the $500 checks (issued to the Mayor Pro Tem's mother and the other individual) were endorsed in their names and the Mayor Pro Tem's name in the Mayor Pro Tem's scripted handwriting. The remaining 2 checks were only endorsed by the former Mayor Pro Tem in her scripted handwriting. All 4 of these checks were subsequently deposited into the former Mayor Pro Tem's personal bank account. We questioned 2 former board members regarding these 4 checks, and both indicated they did not approve these checks and were not notified by the former Mayor Pro Tem of the need to make these payments.

When questioned by the Sheriff's office regarding these checks, the former Mayor Pro Tem stated she could not remember the individuals or vendors listed as payees and the specific circumstances of these transactions. When asked why the checks were deposited into her personal bank account, the former Mayor Pro Tem indicated it was because she actually did the work of the individual payees and/or the check was a reimbursement for costs she had paid personally (i.e., "CPA" payee). However, no documentation was available to support this (e.g., timesheets or invoices).

Improper cash withdrawal

The former Mayor Pro Tem improperly withdrew $400 on April 2, 2021, from the city's General account. When questioned by the Sheriff's office about this transaction, the former Mayor Pro Tem indicated the withdrawal was reimbursement for "gas mileage and everything that she has done for the last three months." However, no documentation was available to support the withdrawal (e.g., mileage log, timesheets, etc.).

Both former board members that we questioned regarding this withdrawal confirmed they knew nothing about this reimbursement to the former Mayor Pro Tem.

Improper check issued to routine city vendor

The former Mayor Pro Tem improperly issued a $200 check on April 10, 2021, to a routine city vendor and then negotiated the check. The check was signed solely by the former Mayor Pro Tem, and the memo line of the check indicated "Invoice For Dig." The check was endorsed in the name of the

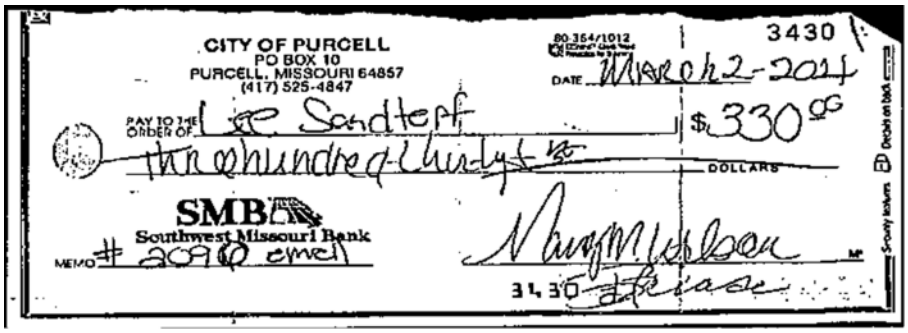
[4] The CPA firm last audited the city for the year ended December 31, 2019.

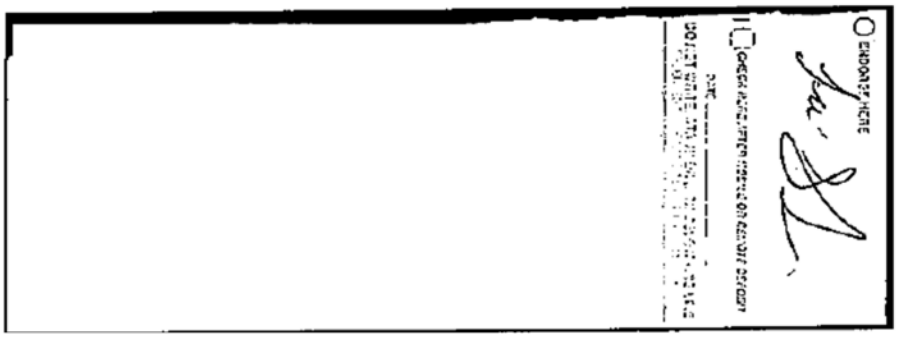
company and by the former Mayor Pro Tem in her scripted handwriting and deposited into the former Mayor Pro Tem's personal bank account.

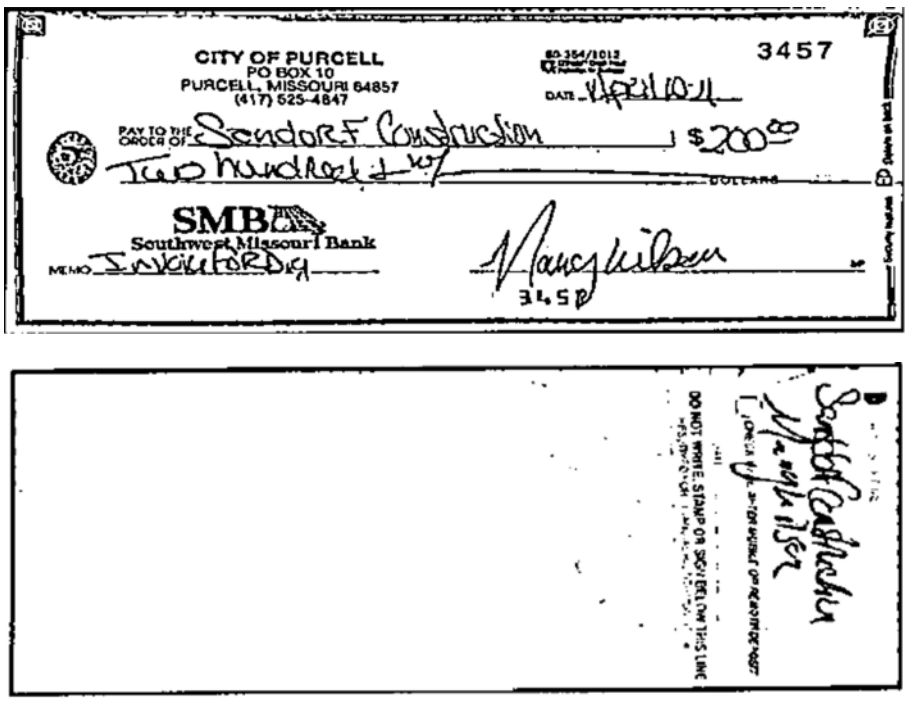
When questioned by the Sheriff's office about this check the former Mayor Pro Tem indicated she paid the vendor out of her "own money" and then she reimbursed herself with this check. When further questioned about the circumstances of this transaction the former Mayor Pro Tem asked for an attorney.

We compared the endorsement on the $200 check to a check previously issued to the vendor and noted the endorsements differed. We contacted the vendor, and he indicated that he did not perform work for the city in the amount of $200 during this timeframe, his name on the check was misspelled, and the company the check was made out to did not exist. He further confirmed he did not receive any payments directly from any city officials for city work, did not receive a city check in the amount of $200 in April 2021, and did not endorse a city check back to the city or any city official.

The first check images presented below are the front and back of a proper city check to the vendor, while the next 2 images are the front and back of the improper city check. The city's bank account, routing number, and other bank information have been redacted.







Check cashed by payee

On April 7, 2021, the former Mayor Pro Tem issued a $500 check to an individual for "Mowing & Cleaning City Hall." The former Mayor Pro Tem was the only signor of the check. No supporting documentation was provided by the city to support this payment.

The Sheriff's office obtained bank surveillance video from April 7, 2021, and determined that the former Mayor Pro Tem accompanied the payee to the bank and the check was cashed. When questioned by the Sheriff's office, the former Mayor Pro Tem again indicated she did not remember who this person was or the specific circumstances of this transaction.

Both former board members that we questioned regarding this check indicated they had no knowledge of any services provided and did not approve this payment.

We contacted the payee, who indicated she was asked to clean the former Mayor Pro Tem's office. She also confirmed the former Mayor Pro Tem took her to the bank to cash the check and the former Mayor Pro Tem gave her $250 cash and kept the remaining $250 cash.

Improperly recorded utility adjustments

Adjustments totaling $160 ($80 each month) were improperly applied to the former Mayor Pro Tem's electronic utility account in January 2021 and February 2021. Both former board members that we questioned about these adjustments indicated they had no knowledge of nor did they approve the

adjustments. Current city officials subsequently adjusted the former Mayor Pro Tem's account in May 2021 to correct the account balance for these improper adjustments.

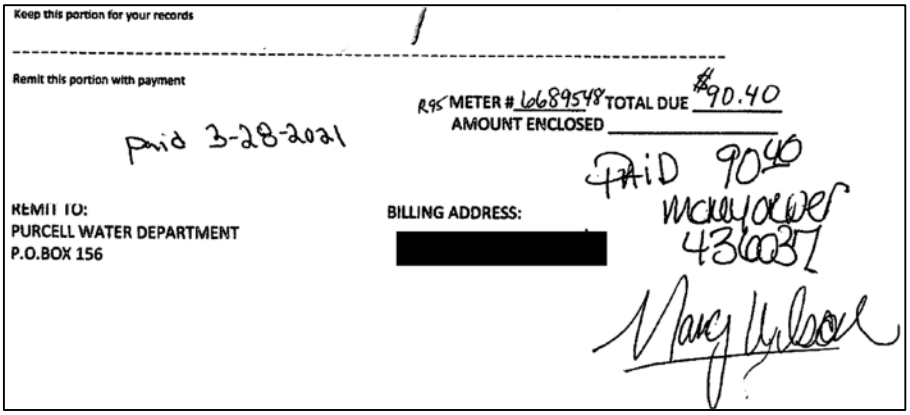
Estimated utility and trash service not paid

The former Mayor Pro Tem did not pay for utility and trash services that were due in March 2021. Her monthly billings for the year ended December 31, 2020, averaged approximately $70; therefore, we estimated the utility and trash services not paid in March 2021 at $70. As noted in the Background section, "handwritten" utility billings were prepared by the former Mayor Pro Tem and mailed to customers with a March 2021 due date. No manual utility bills were available for our review, and our review of all city bank deposits showed no payments made for utility and trash service from the former Mayor Pro Tem due in March.

Undeposited utility receipts

Utility receipts totaling $165 received by the Mayor Pro Tem in March 2021 were not deposited and are missing. Additionally, 5 utility customers contacted city officials and indicated they made utility payments, totaling $670, during the time period the former Mayor Pro Tem was handling utility receipts, but the receipts were not deposited.

For the $165 in utility receipts collected, 2 utility customers provided supporting documentation to current city officials of utility payments made after they received subsequent billings with past due balances. These 2 payments were not recorded in the utility account system or deposited into the city's bank account. However, neither customer's payment was negotiated. One of these payments was made by a $90 money order and receipted on March 28, 2021, as shown below. We confirmed with the bank of issuance that the money order was not negotiated and has since expired. The utility customer provided (1) a copy of a city receipt slip and (2) documentation of the purchase of a money order, which are shown below. The utility customer's name, and bank account and routing numbers have been redacted.


Keep this portion for your records

Remit this portion with payment

R95 METER # 6689548 TOTAL DUE $90.40
AMOUNT ENCLOSED

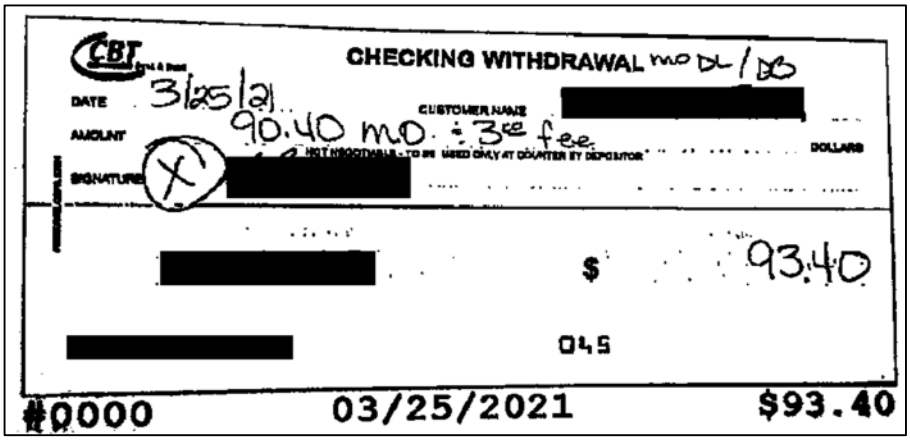
paid 3-28-2021

PAID 90.40
MONEY ORDER
436037

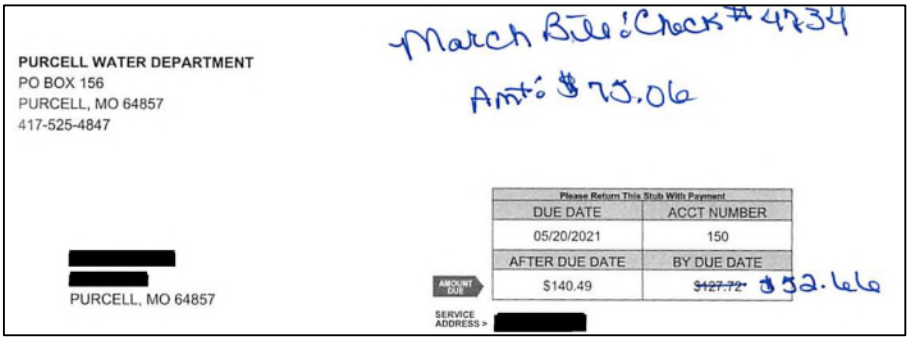
REMIT TO:
PURCELL WATER DEPARTMENT
P.O.BOX 156

BILLING ADDRESS: [redacted]

Nancy Wilson


CBT
CHECKING WITHDRAWAL MO DL / DO
DATE 3/25/21
AMOUNT 90.40 MO. + 3.00 fee
CUSTOMER NAME [redacted]
DOLLARS
SIGNATURE X [redacted]
[redacted] $ 93.40
[redacted] 045
#0000 03/25/2021 $93.40

The remaining $75 payment was made by check in March 2021. We confirmed with the utility customer that the check did not clear the customer's bank account, and due to the age of the check, it should no longer be negotiable. The city provided documentation of the next month's bill with the check number and amount of the customer's March payment notated at the top as shown below. The customer's name and address have been redacted.


March Bill: Check # 4734
Amt: $75.06
PURCELL WATER DEPARTMENT
PO BOX 156
PURCELL, MO 64857
417-525-4847
[redacted]
PURCELL, MO 64857
Please Return This Stub With Payment

DUE DATE	ACCT NUMBER
05/20/2021	150
AFTER DUE DATE	BY DUE DATE
$140.49	~~$127.72~~ $132.66

AMOUNT DUE
SERVICE ADDRESS > [redacted]

In May 2021, current city officials adjusted the utility accounts of these 2 customers based on the supporting documentation provided.

For the 5 additional utility customers who indicated they made payments totaling $670 during the time period the Mayor Pro Tem was handling utility receipts, city officials subsequently adjusted the customers' accounts, similar to the other 2 payments discussed. We spoke with 4 of the 5 customers, who confirmed payments were made by cash ($149), and check or money order ($225); however, the customers could not provide documentation of the payments made (manual receipt slip or canceled check or money order). We could not contact the remaining customer who reportedly made a utility payment of $296 during this time period. We also could not verify these payments were deposited into the city's bank account. Due to missing utility records, billings, and receipt slips during the time period when the former

Mayor Pro Tem handled utility billing, receipting, collecting, recording, and depositing duties, we could not determine the total amount of money received but not deposited, and it is possible additional money is missing.

Overall conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper disbursements, the improper cash withdrawal, improperly recorded utility adjustments, and missing utility receipts going undetected.

Recommendation

The Board of Aldermen continue to work with law enforcement officials, as necessary, regarding the improper disbursements, improperly recorded utility adjustments, utility services not paid, and missing money, and obtain additional restitution, if possible.

Auditee's Response

We have worked with law enforcement. Restitution in the amount of $2,588 has been received. We will be writing off the remaining $480 the former Mayor Pro Tem owes.

2. Oversight, Annual Audits, and Bonding

The Board did not provide adequate oversight, obtain annual audits as required by state law, or bond city officials with access to city money.

2.1 Oversight and segregation of duties

The former Board[5] did not establish adequate oversight or segregation of duties over the various financial accounting functions. The former Board did not always adequately monitor the city's financial activity; review or compare checks written to supporting documents, such as invoices or bank statements; or require dual signatures on city checks. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the former Board that led to the misappropriations and missing money noted in MAR finding number 1. The city's auditor also reported a segregation of duties finding in the audit report for the year ended December 31, 2019.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items or variances is necessary. Good management practices require extensive and detailed oversight by the Board. Dual authorized signatures help provide assurance that checks

[5] This refers to the Board of Aldermen in office during the period January 1, 2021, through April 12, 2021, (the time period the former Mayor Pro Tem was responsible for most financial activities of the city).

represent payment for legitimate city disbursements. Failure to require dual signatures on all checks is a significant control weakness and along with the lack of review of bank statements or canceled checks by anyone other than the former Mayor Pro Tem allowed the improper checks to be issued.

2.2 Annual audit

The city did not obtain an annual audit of its sewer system for the year ended December 31, 2020, as required by state law.

Section 250.150, RSMo, requires the city to obtain annual audits of the combined waterworks and sewerage system, and the cost of the audit is to be paid from revenues received from the system. Former board members indicated an annual audit was not obtained because the invoice for the 2019 audit was not paid in full until July 2021.

2.3 Bonding

The Mayor and board members, who sign checks and have access to money held in bank accounts, are not covered by a bond. Failure to properly bond individuals with access to funds exposes the city to risk of loss. Had the city obtained bond coverage, some of the improper payments and missing money may have been covered by a bonding company. The former Mayor indicated the positions of Mayor and board members generally do not handle receipts, so bond coverage was not deemed necessary.

Recommendations

The Board of Aldermen:

2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures. In addition, the Board should require dual signatures on all checks.

2.2 Obtain annual audits of the water and sewer system as required by state law.

2.3 Maintain bond coverage for all personnel with access to city money.

Auditee's Response

2.1 We have put appropriate measures in place so the Board is informed of what is being done and how money is allocated. Bank statements, accounts payable reports, and aged billing reports are given to the Board on a monthly basis for full transparency, as well as any adjustments that are to be approved by the Board. Carbon copied and numbered receipt slips have also been put in place. There are 3 authorized signers on the checking account, and 2 signatures are required on all checks.

2.2 We are in the process of obtaining bids to seek an audit of the water and sewer system.

2.3 Bond coverage is currently being assessed and decided on by the Board.

3. Financial Condition

The city is in poor financial condition. For the year ended December 31, 2020, the city's General account reconciled bank balance, which includes all city funds, was $15,460,[6] which is only slightly greater than the city's average monthly expenditures of $14,778. Further, the Board is not adequately monitoring the city's financial condition, as it does not receive budget-to-actual information by fund or timely financial reports. As a result, the Board is not in a position to make financial decisions that could strengthen fund balances (see MAR finding numbers 8.1 and 8.2).

According to city officials, the city hopes to finalize the sale of the water/sewer system, as approved by voters in August 2021, to a local utility company by June 2022, at which time the city's financial condition may stabilize. However, since city officials have not prepared complete budgets or financial projections, it is unclear whether these changes will be sufficient to significantly improve the city's financial situation.

It is essential the Board address the financial condition of the city in both the immediate and long-term future. In addition, the Board should reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, monitor detailed financial data that includes cash balances for each fund, and closely monitor budgets. Former board members were unaware of the city's financial condition due to a lack of financial reports for review.

Recommendation

The Board of Aldermen ensure it receives detailed financial data monthly, perform immediate and long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

Auditee's Response

We will be provided financial data at regular monthly meetings. The long term action plan for the budget is now pending the Board's review.

4. Accounting Controls and Procedures

Accounting controls and procedures need improvement.

[6] The $15,460 reconciled balance includes a bank balance of $16,699 less $1,239 in outstanding checks.

4.1 Receipting, recording and depositing

The city's procedures for receipting, recording, and depositing money are poor. As a result, there is no assurance all money collected is properly receipted, recorded, and deposited.

- Official prenumbered receipt slips were not issued for all payments received, the numerical sequence of the manual receipt slips issued was not accounted for, and manual receipt books were not always retained.

  Only 2 manual receipt books were retained by the city from January 2020 through April 12, 2021. Receipt slips in the first receipt book were single unnumbered generic receipt slips. Receipt slips in the second book were similar, but prenumbered. Most of the receipt slip copies were torn out of the books so it was not possible to determine how many manual receipt slips were issued, if they were all subsequently posted to the accounting system, and if they were deposited into the city's bank accounts.

  In addition, when reviewing city financial records, we found a notation in the city's utility system that an additional manual receipt book may have been used by former personnel in October 2020 to record a utility payment, as the receipt slip number noted did not match either of the receipt slip number sequences discussed above. City officials could not locate this receipt book.

- Utility receipts were not always recorded or timely recorded in the computerized utility system.

  Our review of utility system reports indicated that during some time periods city personnel recorded utility and trash receipts in the system after the money was deposited. Receipts deposited August 21, 2020, were not recorded in the utility system until September 12, 2020. Also, a receipt received September 8, 2020, was not recorded in the utility system until December 21, 2020, and receipts received November 18, 2020, were not recorded in the utility system until December 7, 2020. Changes in city personnel occurred during these timeframes.

  In addition, utility and trash receipts received from February 5, 2021, through April 12, 2021, totaling approximately $7,100, were not recorded in the utility system when received. City officials have subsequently made numerous adjustments to customer utility accounts for prior unrecorded payments based on documentation (utility billings, receipt slips, canceled checks, etc.) provided by utility customers.

- Deposits were not always made timely. Deposits of utility receipts from March 1, through April 12, 2021, often included checks written a week or a month prior to the deposit.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors. To reduce this risk, procedures should be established to ensure all money received is properly receipted, recorded, and deposited. These poor receipting, recording, and depositing procedures helped conceal the theft that occurred. Former board members were unaware of the importance of properly receipting, recording, and depositing money.

4.2 Allocations and restricted funds

The city has not established adequate procedures to allocate salaries and wages to various city funds and ensure restricted money in those funds is only used for the intended purposes. City receipts are deposited into one bank account and allocated to various city funds through the accounting system; however, it is unclear what expense and revenue allocations the city actually made to various funds for the year ended December 31, 2020, because a timely financial report was not prepared and budget-to-actual information was incomplete.

Cost allocations

The city has no documentation to justify the allocations of salaries of the City Clerk, City Collector, and City Treasurer and wages of water/sewer and maintenance employees to the city's General, Road, Water, and Sewer Funds. None of these allocations are based on actual time spent or other documented criteria, or are allocated in the same manner. Instead, the allocations are based on estimates of time spent performing various duties and may not be accurate or appropriate uses of restricted funds. Allocations for the year ended December 31, 2019, are included in the table below (similar allocations for 2020, were not available):

	Year Ended December 31, 2019				
	Fund by Percentage				
Employee	General	Road	Water	Sewer	Total
Wastewater Operator	0.0	27.5	42.9	29.6	100
Collector	6.4	0.0	46.8	46.8	100
Treasurer	50.0	0.0	25.0	25.0	100
City Clerk	52.0	0.0	24.0	24.0	100
Maintenance	10.8	20.0	34.6	34.6	100

Restricted revenues

The Board did not budget 2020 sales tax revenues for use in its Road Fund as required. City voters approved a sales tax for which 50 percent of revenues are to be used for roads and 50 percent for capital improvements. However, the Board instead budgeted 50 percent in the Capital Improvement Fund and 50 percent in the Water Improvement Fund. Because a timely financial report and final budget-to-actual reports were not prepared for 2020 it is unclear to which fund the sales tax revenues were credited.

Also, the city received approximately $22,000, for the year ended December 31, 2020, from the Department of Revenue, which was the city's proportionate share of statewide sales taxes and motor-vehicle related revenue. These revenues are restricted for roads, but only $3,400 was used for paving city roads. Similar revenues ($22,010) and road improvements ($2,904) were reported for the year ended December 31, 2019.

Based on the 2020 budget approved by the Board, the city intended to charge expenditures including insurance, legal fees, electric, salaries, and road supplies totaling $17,000 to the Road Fund in 2020. However, because a timely financial report was not prepared (see MAR finding number 8.2) and budget-to-actual information by fund was incomplete (see MAR finding number 8.1), it is unclear what actual expenses were charged to the Road Fund in 2020, and if the restricted revenues were used for street related purposes as required. In 2019, similar expenditures charged to the Road Fund totaled $24,724.

Conclusion

The proper allocation of expenses is necessary to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining a reasonable basis to allocate costs from shared functions/employees benefiting multiple funds. In addition, Article IV, Sections 30(a) and 30(b), of the Missouri Constitution require motor-vehicle related receipts apportioned by the state of Missouri be disbursed for street related purposes only. Further, Section 250.150.1, RSMo, restricts the use of water and sewer funds for operating the systems, payment of bonds, establishment of a reserve, fulfillment of any agreements contained in ordinances, and payment of costs of improvements of such systems. Finally, the intended use of the restricted revenues should be accurately reflected in the city budget and their use monitored to ensure they are used for the required purpose. Former board members were unaware of the importance of documenting and reporting expense allocations to show spending restricted revenues was appropriate.

4.3 Record retention

As noted throughout the report, many city financial records were not properly retained. A manual receipt book, individual receipt slips, manual utility billing reports, and supporting documentation for February 2021 to March 2021 disbursements (including payroll) could not be located by the city.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for

the destruction of records. Record retention schedules can be found on the Secretary of State's website.[7] The former Mayor Pro Tem likely did not retain these documents to help conceal the misappropriations discussed in MAR finding number 1.

Recommendations

The Board of Aldermen:

4.1 Require the issuance of official prenumbered carbon copy receipt slips for all city receipts, ensure receipt slips are retained, and account for the numerical sequence of receipt slips. In addition, the Board of Aldermen should ensure utility and trash receipts are timely recorded in the computerized system and deposited timely and intact.

4.2 Ensure salaries and wages are allocated based on specific criteria and retain documentation to support the allocations to city funds. In addition, the Board of Aldermen should ensure city financial reports and budgets accurately reflect the use of the restricted revenues and monitor the use of those revenues for their required purpose.

4.3 Retain all records in accordance with state law.

Auditee's Response

4.1 We are now recording all payments received in a carbon-copy prenumbered receipt book. Carbon copy receipt slips will be retained for a minimum of 3 years and issued in numerical sequence. We are striving to enter all payments in the computer systems in a timely fashion. The city office has limited hours of operation; therefore, funds are deposited intact as soon as time is allowed.

4.2 We are in the process of building a procedure that will be transferred into an ordinance for allocating actions. As we no longer have water/sewer and maintenance employees, these payments to employees are not addressed at this time. In the future, if city employees are to be hired, an hourly time clock/work sheet will be established to maintain strict payroll controls. We will show quarterly where money is going from each fund and match up with employees hourly duties.

4.3 We are putting record retention procedures in place. Records can be destroyed including burning or shredding on-site after 3 years by an independent contractor after proper bid procedure is conducted. Any documents having personal information must be destroyed so it cannot be recreated. We will document what is destroyed, when, and

[7] <https://www.sos.mo.gov/archives/localrecs/schedules>, accessed April 1, 2022

including the time period of such documents. We will also contact the Secretary of State for applicable destruction time frames.

5. Disbursements

City disbursement procedures need improvement. From January 2020 through April 2021, the city made non-payroll disbursements totaling $174,503, including $2,971 in purchases with a credit card. We judgmentally[8] selected and tested 16 disbursements totaling approximately $22,982.

5.1 Procurement procedures and contracts

The city does not always solicit bids or obtain written contracts in accordance with city code. In addition, contracts are not always entered into timely.

The city did not solicit bids or proposals for sewer system repairs from 2 different vendors (totaling $14,047), sludge removal ($5,300), audit services ($6,600), road paving ($3,400), or excavation/water line repair ($2,655). In addition, the city did not have written contracts with 5 of these vendors.[9]

Also, the city's trash service contract expired in January 2020, and the Board did not enter into a new contract until December 2020 with the existing vendor. From February 2020 through November 2020, the same vendor continued to provide trash services at a cost of approximately $15,000 to the city until the new contract was signed.

A former Alderwoman indicated the city used most of these vendors often, and they were the only vendors that would perform work for the city. She also confirmed the audit services vendor had been used for several years.

City Code,[10] Section 25.080, indicates all supplies and services shall be competitively bid when possible. In addition, City Code, Section 25.090, indicates all supplies and services exceeding $2,000 "shall be purchased by formal, written contract from the lowest responsible bidder, after due notice inviting proposals." City code does not address the selection of vendors providing services to the city as a sole source.

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest and/or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. In addition, written contracts are necessary to ensure all parties are aware of their duties and responsibilities,

[8] Due to the nature of the sample, the results cannot be projected to the population.

[9] The city only had a contract with its audit services provider.

[10] The references to the City Code in this report are based on the City Code that was provided during the audit. Because the ordinance book has not been updated (See MAR finding number 9.2), the ordinances cited in this report may not be the most current or complete versions.

prevent misunderstandings, and ensure city funds are used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

5.2 Supporting documentation and review

City officials could not provide supporting documentation for some disbursements or their approval of those disbursements. Our review showed supporting documentation was not maintained for all 25 non-payroll disbursements totaling $18,157 made from February 1, 2021, through April 7, 2021 (including improper and questionable disbursements discussed in MAR finding number 1). Supporting documentation was subsequently obtained for some of these disbursements directly from applicable vendors. In addition, as noted in MAR finding number 1, two former board members indicated they were not aware of some of the disbursements.

To ensure obligations were incurred and amounts paid are proper, all disbursements should be reviewed, approved, and supported by itemized vendor invoices or other detailed documentation with payment information clearly indicated. The former Mayor Pro Tem likely did not retain some of these documents to help conceal the misappropriations in MAR finding number 1. It is unclear why she did not retain supporting documentation for other expenditures.

5.3 Credit card receipt and payment

The city did not retain credit card receipt slips for some credit card purchases and made duplicate payments to its credit card vendor.

- City officials could not locate receipt slips for 2 of 11 transactions, totaling $142, included on the city's October 2020 credit card statement.

- The city made duplicate payments, totaling $307, to the city's credit card vendor in March 2021. As of July 2021, the city's account maintained a credit balance of $248 as a result of the duplicate payments.

Credit card purchases are inherently more risky than other purchases because credit card purchases are or can be made prior to proper approval. That risk and the potential for fraud and misuse increases even more when internal controls and proper procedures are lacking. Detailed supporting documentation improves the city's ability to review charges and provides better documentation of the items purchased to ensure charges are reasonable. In addition, canceling invoices and other supporting documentation reduces the likelihood of duplicate payments.

5.4 Petty cash fund

The city did not maintain adequate documentation to support all petty cash fund transactions in 2020 or update the petty cash fund ledger for 2021. For the year ended December 31, 2020, a receipt for a petty cash purchase on January 2, 2020, totaling $43 for stamps was not retained. A note on the petty cash ledger indicated the city failed to get a receipt slip for the purchase. Petty

cash purchases in 2020 totaled $136. In addition, the petty cash ledger was not updated when replenished in the amount of $50 on January 12, 2021.

To ensure all activity of the petty cash fund is properly accounted for documentation should be retained to support all disbursements from the fund. In addition, the city should maintain a complete petty cash ledger documenting receipts, disbursements, and the balance of the petty cash fund.

Recommendations

The Board of Aldermen:

5.1 Ensure bids or proposals are obtained when applicable and enter into timely written contracts defining services provided and benefits received.

5.2 Maintain adequate supporting documentation for all disbursements and ensure invoices are adequately reviewed and approved prior to payment of invoices.

5.3 Retain receipt slips for all credit card purchases and ensure invoices are marked paid to prevent duplicate payments.

5.4 Retain adequate documentation of all petty cash disbursements and maintain a complete petty cash fund ledger.

Auditee's Response

5.1 We are putting best practices in place to accept bids for any and all projects. If a bid cannot be received, said reasons shall be documented (i.e. only one person submitted a bid). We will also enter into timely written contracts defining services provided and benefits received.

5.2 All invoicing for any services and disbursements done (in any amount) is reviewed and approved by the Board and will be retained.

5.3 We no longer have a credit card.

5.4 We will maintain a ledger for petty cash disbursements and receipt slips, and the Board will approve replenishment of the funds when appropriate. We may discontinue the petty cash fund.

6. Utility System Controls and Procedures

Utility system controls and procedures need improvement. The city provided utility services to approximately 188 monthly customers during the year ended December 31, 2020. According to the city's accounting records and utility system, the city received payments for water, sewer, and trash services totaling approximately $149,000 from January 2020 through April 2021.

6.1 Adjustments

As previously noted in MAR finding number 1, improper adjustments were made to the utility account of the former Mayor Pro Tem.

Typically, with Board approval, city personnel record non-monetary adjustments to waive customer late charges, adjust usage for inaccurate meter readings, or reduce a balance due to water leaks. According to the utility system, during the period of January 2020 through April 2021, 522 adjustments were made to customer accounts for a total net reduction of $338,876. No explanation or reason was documented in the utility system for some of the adjustments. As noted in MAR finding number 1, the former Mayor Pro Tem adjusted her account by $160[11] without Board approval or documentation to support the reason for the adjustment. From May through August 2021, city officials also subsequently made 56 adjustments to customer utility accounts, totaling $6,345, for prior unrecorded payments made during the time period manual billing reports were used when the former Mayor Pro Tem was handling utility billings and collections. These adjustments included the $835 of undeposited utility receipts mentioned in MAR finding number 1 and $5,510 of utility receipts that were deposited, but not recorded in the utility system during this time period. The adjustments were made based on records (utility billings, receipt slips, canceled checks, etc.) provided by utility customers. City officials could not provide supporting documentation for all the monetary adjustments upon our request.

A listing of all adjustments is not generated and compared to approved adjustments. As a result, there is an increased risk of theft and misuse occurring without being detected. To ensure adjustments are valid and approved, all adjustment transactions need to be approved before they are made in the computer system and the account adjustments should later be compared to the list of approved adjustments. Review and approval of adjustments by an independent person is necessary to ensure adjustments made are proper. The former Mayor Pro Tem likely did not request Board approval for adjustments to her account to help conceal the misappropriation noted in MAR finding number 1.

6.2 Utility system billings

The former Mayor Pro Tem did not perform a monthly reconciliation of amounts billed, payments received, and amounts unpaid for utility services due in March 2021. These billings were handwritten and not prepared from the city's utility system. We analyzed customer historical payments and compared those to payments made in March and April 2021, and noted as many as 20 of the 188 customers (including the former Mayor Pro Tem) may not have paid their March 2021 utility bill. Since copies of the handwritten

[11] The former Mayor Pro Tem's adjustments are included in the 522 total adjustments made to customer accounts from January 2020 through April 2021.

bills were not retained, we could not determine if these customers were not billed and did not pay, or if their payments were misappropriated.

Monthly reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected timely. While the utility system can generate this information, it was not used. Had a reconciliation been performed and provided to the Board for review, these discrepancies may have been detected. Former board members and city officials indicated staff had resigned during this timeframe and the former Mayor Pro Tem prepared the handwritten billings likely to help conceal the misappropriations discussed in MAR finding number 1.

6.3 Sales tax

The city did not always file returns with the Department of Revenue (DOR) in a timely manner or remit all sales taxes collected related to water services provided. City officials did not remit sales taxes collected during 2020 to the DOR until October 2021, resulting in interest and penalties of $261.

Section 144.080, RSMo, requires sales tax collections be reported and remitted to the DOR on a monthly or quarterly basis, depending on the amounts collected. Additionally, penalties may be assessed under Section 144.250, RSMo, because of the city's failure to remit these sales taxes. Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. City officials indicated they were not aware of these requirements or that sales taxes were not being remitted to the state.

Recommendations

The Board of Aldermen:

6.1 Ensure all adjustments to utility accounts are properly approved and compared to actual changes posted to the computer system, and documentation of all adjustments is retained.

6.2 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent.

6.3 Ensure sales taxes collected are reported and remitted timely.

Auditee's Response

6.1 We approve all adjustments to billing at monthly meetings. Once American Water takes over the water/sewer utility system, the city absolves all responsibility for any changes in billing.

6.2 We will approve all reconciliations of amounts billed to amounts collected and delinquent.

6.3 We will run reports quarterly and file returns with the Department of Revenue and remit sales taxes collected.

7. Payroll

City officials did not maintain documentation to support all payroll transactions.

- City officials did not have sufficient documentation (e.g., timesheet or ordinance) to support a $500 payment made to the City Clerk/Treasurer on December 1, 2020, with the memo line of the check indicating "Bonus-extra duties." The only documentation maintained to support the additional payment was a series of 6 sticky notes prepared and signed by the former Mayor Pro Tem that indicated:

  > I made dicission [sic] to pay Annie extra $500 for all the extra work on her doing all H_20 Bills all the ADjustments getting all the minutes prior clerk did not due [sic] all the extra calling of changing passwords-computer work, scanning Bill that were paid by prior clerk and collector. She had to work many hours & DAys to catch the City Hall Bills & Books UP to Date that WAS gone OR not Done. Also we only had one computer to use & TOOK ADVice of State Auditor & allowing few people in City Business till [sic] end of AuDit."

  The Board meeting minutes did not discuss the additional duties or the payment. The City Clerk/Treasurer was also paid her regular monthly salary of $700 in December 2020, in accordance with city ordinance.

- City officials could not provide timesheets to support a hourly maintenance employee's final payroll check, totaling $548, in February 2021.

- City officials could not provide payroll reports to support a $705 payment to the Internal Revenue Service for federal payroll taxes in March 2021.

Without timesheets or other documentation the city cannot ensure hours worked and payments made to employees are proper. Timesheets or other documentation should be signed by the employees and reviewed and approved by their supervisors. In addition, the Internal Revenue Code requires employers to file a 941 form by the last day of the month following the end of the quarter, along with payment of Social Security and Medicare taxes withheld from employees and the employer's share, as well as federal income taxes withheld. It is unclear why the former Mayor Pro Tem did not retain supporting documentation for these transactions.

Recommendation

The Board of Aldermen ensure adequate documentation is retained to support all payroll transactions.

Auditee's Response

All positions are salaried at this time and paid monthly. No bonuses will be paid. We will use a timesheet for any extra income and will not approve

retroactively. We will retain documentation of all payroll payments. There is no need for timesheets at this time. However, a process will be in place for final signature of payroll approval.

8. Budgets, Financial Reporting, and Maintenance Planning

The city did not prepare complete annual budgets or monitor budgets, file annual financial reports timely, publish semiannual financial statements in compliance with state law, or maintain a street maintenance plan.

8.1 Budgets

The Board does not have adequate procedures to prepare or monitor budgets.

Preparation

The city did not prepare a budget for the year ended December 31, 2021. There was no evidence in Board meeting agendas or minutes indicating a budget was adopted and approved for that year. In addition, the budget prepared for the year ended December 31, 2020, did not include all required elements. The budget documents did not include a budget message, actual or budgeted amounts for the 2 preceding years (only 2019 was included), the actual beginning and estimated ending cash balance for each fund, the city's indebtedness information, or a budget summary.

A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in determining tax levies and utility rates and informing the public about city operations and current finances. Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditures of public funds should be made unless it is authorized in the budget. Current and former board members were not aware of the importance of these requirements.

Monitoring

The Board does not adequately monitor budget-to-actual receipts and disbursements because year-to-date budget-to-actual reports of financial activity were not presented to the Board during most of 2020 and a final budget-to-actual report was not prepared for the year ended December 31, 2020.

As a result, the Board does not have all available information to assist in effectively managing the city, and the public is not provided a complete overview of the city finances. Proper monitoring is necessary for the budget to be an effective management tool. Current and former Boards were not aware of the importance of monitoring budget-to-actual activity.

8.2 Financial reporting

The city did not file a financial report with the SAO for the year ended December 31, 2020, until November 23, 2021, resulting in a fine of $39,544.

Section 105.145, RSMo, requires each political subdivision to file an annual report of its financial transactions with the SAO. Under 15 CSR 40-3.030, each political subdivision must file its annual financial report within 6 months of the end of the subdivision's fiscal year. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, provides that political subdivisions that fail to timely file the annual financial statement with the State Auditor shall be subject to a fine of $500 per day. In addition, current and former Boards were not aware of the importance of these requirements.

8.3 Published financial statements

The city did not publish semiannual financial statements as required by state law for the year ended December 31, 2020, or the first 6 months of 2021. As a result, information regarding the city's financial activity and condition was not available to all citizens.

Section 79.160, RSMo, requires the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. Current and former Boards were not aware of this requirement.

8.4 Street maintenance plan

City officials have not developed a formal annual maintenance plan for city streets. Formal, approved, street maintenance plans, prepared along with the budget with citizen input, that include a description of the streets needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information serve as a useful management tool and provide greater input into the overall budgeting process.

A plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year. Current and former Boards had informal plans for street repairs, but were not aware of the importance of developing, updating, and monitoring a formal street maintenance plan.

Recommendations

The Board of Aldermen:

8.1 Prepare annual budgets that contain all information required by state law and ensure budgets are adequately monitored.

8.2 Submit annual financial reports to the State Auditor's Office as required by state law.

8.3 Publish semiannual financial statements as required by state law.

8.4 Establish a formal annual street maintenance plan.

Auditee's Response

8.1 We will adopt a budget and approve in the Board minutes. The budget will include actuals from the previous two years, and expectations for that year's budget. The budget will also have a message of what the Board hopes to do in that budget year. The budget will also have actual cash balances for previous two years and any debt, beginning cash balances for the budget year, and end of year budget summary along with projected ending balances.

8.2 The Board is aware of the timeline of financial statements. Financial statement distribution and data reporting will be completed annually with the State Auditor's office within 6 months of the calendar year end.

8.3 We will post fund activity in the newspaper (or on bulletin board) and list expenditures. This should fulfill the legal requirement for posting a semiannual financial statement. Accounts payable reporting is being given to the Board for transparency monthly to help prepare a yearly financial statement.

8.4 A list of streets in need of repair will be prepared by taking a road inventory for improvements. We will start implementing the plans for repair working within the yearly road funds allocated for repairs.

9. Board Qualifications, Ordinances, and Sunshine Law

Procedures over board qualifications, ordinance codification, and Sunshine Law compliance need improvement.

9.1 Board qualifications

Former Alderwoman Nancy Wilson was elected as a write-in candidate and took the oath of office in June 2020 while owing delinquent personal property taxes. She did not pay her 2018 and 2019 personal property taxes until July

31, 2020, and still owed 2020 delinquent personal property taxes as of April 12, 2021,[12] when the Board voted to remove her from office.

Section 79.250, RSMo, states, "No person shall be elected or appointed to any office who shall at the time be in arrears for any unpaid city taxes, or forfeiture or defalcation in office." Procedures to review for potentially unqualified persons holding office are necessary to ensure the city and its board members comply with applicable laws. Former board members indicated they were unaware of the importance of these requirements.

9.2 Ordinances

The city does not maintain an up-to-date official ordinance book. Various ordinances were approved by the Board for the year ended December 31, 2020, but not codified. The most recent ordinance codified was approved in August 2018.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important ordinances be current and complete. Former board members acknowledged the ordinance book had not been updated for recent changes but did not provide a reason for this.

9.3 Sunshine law

The city does not always comply with requirements of the Sunshine Law and controls were not always in place to ensure minutes were properly prepared and approved. We noted the following concerns with minutes for meetings held from January 2020 through April 12, 2021.

- City officials could not locate minutes for open meetings held on February 10, 2020, January 25, 2021, and February 25, 2021. In addition, city officials could not provide dates for any additional meetings that may have been held from January 1, 2021, through April 12, 2021 (the time period the former Mayor Pro Tem was responsible for most activities of the city).

- Closed meeting minutes were not prepared for the 5 closed sessions referenced in open meeting minutes.

- The Board failed to specify the reasons for closing a meeting in the open meeting minutes for 4 of the 5 closed meetings held, and the agendas for 2 of these 4 closed meetings also did not cite the specific reasons for closure.

[12] Jasper County, Missouri, Collector of Revenue, Real Estate Tax Search is available at <https://www.jaspercountycollector.com/wrapper4.php?page=1&PHPSESSID=eh9mffj42muo53m2nbvkd7re52>, accessed September 9, 2021.

In addition, one additional agenda included a statement indicating "WE HOLD THE RIGHT TO CLOSE THIS MEETING AT ANYTIME IF THE NEED CALLS," which is insufficient notice of the vote to close. Also, the open meeting minutes related to this meeting agenda did not indicate a closed session was held.

- The preparer did not sign the meeting minutes and the date the Board approved the meeting minutes was not included for 15 open meetings to indicate minutes were properly documented and approved.

Former city officials indicated that the meeting minutes book went missing after a break in at city hall, and many of the meeting minutes provided for our review were unofficial copies maintained by former board members. Former board members were unaware of the requirements for closed sessions.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Section 610.022.2 RSMo, requires that the governmental body give notice of the time, date, and place of a vote to close a meeting, as well as the reason for holding it by specific reference in the meeting minutes. The meeting minutes should be signed by the preparer and approved by the Board to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

9.4 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. This policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The Board indicated it was unaware of all these requirements.

Recommendations

The Board of Aldermen:

9.1 Establish procedures to ensure aldermen possess the qualifications required for holding office.

9.2 Ensure the city's official ordinance book is complete and updated timely.

9.3 Maintain complete and accurate meeting minutes for all meetings and ensure meeting minutes are signed by the preparer and approved by the Board. In addition, the Board of Aldermen should ensure specific reasons for closing a meeting are documented in the agendas and open meeting minutes.

9.4 Develop a written public access policy.

Auditee's Response

9.1 Policies and procedure are being drafted and will be approved by the Board for full transparency. Prior to taking the oath of office, the City Clerk will contact the Jasper County Collector of Revenue to review the candidate's tax status.

9.2 We will organize and update the ordinance book.

9.3 City meetings are now conducted in an appropriate manner in accordance with state statute. We will maintain minutes, and keep open and closed minutes. If we go into closed session, we will cite the state statute for the need for closing the meeting and be detailed.

9.4 A public access policy has been written and approved by the Board. Citizens may attend all Council meetings except closed meetings. Access to all public information is available during business hours, copies of such documents can be purchased for 10 cents per page.

10. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[13]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. The Board indicated it was

[13] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed March 1, 2022.

unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

All records, as well as communication will be written, approved, and scanned into electronic storage. We have a policy and procedure for records that includes electronic transfer of information to the state. We are in the process of working on an internal information technology (IT) secure network.

11. Capital Assets

The city does not maintain records of its capital assets. Additionally, city personnel do not tag, number, or otherwise identify assets or perform annual physical inventories. As a result, assets are more susceptible to theft or misuse.

Adequate capital asset records and procedures are necessary to provide controls over city property, to safeguard city assets that are susceptible to loss, theft, or misuse; and to provide a basis for proper financial reporting and insurance coverage. Former board members were not aware of the importance of maintaining capital asset records or performing annual physical inventories.

Recommendation

The Board of Aldermen ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent disposition. The Board of Aldermen should also ensure city personnel properly tag, number, or otherwise identify all applicable city property and conduct and document an adequate annual inventory that documents all capital assets with the pertinent information.

Auditee's Response

We will develop an inventory system for electronic input and accountability. A detailed list of all city property will be inventoried and labeled. Such a list will be maintained in the office and updated regularly with newly purchased or newly removed items. Tagging with a label or stamped number for identification will be performed for all inventoried items.

City of Purcell
Organization and Statistical Information

The City of Purcell is located in Jasper County. The city was incorporated in 1903 and is currently a fourth-class city. The city employed 4 part-time employees on December 31, 2020.

City operations include utilities (water, sewer, and trash) and street maintenance. The city included on the August 3, 2021, ballot a question whether or not to sell the water/sewer utility to Missouri American Water for the sum of $200,000. Voters approved the sale. According to city officials, they plan to finalize the sale of the water/sewer system to Missouri American Water by June 2022.

Mayor and Board of Aldermen

The city government consists of a mayor and a 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2020, are identified below. The Mayor is paid $55 per month and Aldermen are paid $25 for attending the first meeting of each month as set by ordinance. In addition, the Mayor and Aldermen are also paid $5 for each additional special meeting held during each month as set by ordinance.

Nancy Wilson, Mayor Pro Tem (1)	June 2020 to April 2021
Dorothy Haddock, Alderwoman	April 2019 to April 2021
Kathleen Mann, Alderwoman (2)	November 2020 to April 2021
Carl "Bud" Crease, Alderman (3)	November 2020 to April 2021

(1) The position of Mayor was vacant from November 2020 until April 2021, when Kelsey Freelend was elected. Jerry Welch was previously appointed Mayor Pro Tem in September 2019, elected Mayor in June 2020, and resigned in October 2020. Nancy Wilson was elected as an Alderwoman in June 2020, filling the previously vacant position, and appointed as the Mayor Pro Tem in August 2020. On April 12, 2021, Nancy Wilson was removed from her position as Alderwoman and Mayor Pro Tem.

(2) Judy Welch served as alderwoman until her resignation in October 2020. Kathleen Mann was appointed to replace her in November 2020 and served in the position until Echo Valdez was elected April 2021.

(3) Kelsey Freelend served as Alderwoman until her resignation in October 2020. Morgin Smiles was appointed to replace her and served one month. Carl "Bud" Crease was appointed to replace Morgin Smiles in November 2020 and served in the position until Janet "Shelly" Jolly was elected April 2021.

Financial Activity

A summary of the city's financial activity, prepared by the city, for the year ended December 31, 2020, follows.

City of Purcell
Schedule of Receipts, Disbursements, and Changes in Cash
Year ended December 31, 2020

		General Account	Water Deposit Account	Total
RECEIPTS	$			
Receipts		178,330	1,400	179,730
Transfers in		517	-	517
Total Receipts		178,847	1,400	180,247
DISBURSEMENTS				
Disbursements		177,338	123	177,461
Transfers out		-	517	517
Total Disbursements		177,338	640	177,978
RECEIPTS OVER(UNDER) DISBURSEMENTS		1,509	760	2,269
CASH BALANCE, DECEMBER 31, 2019		15,190	9,663	24,853
CASH BALANCE, DECEMBER 31, 2020	$	16,699	10,423	27,122

City of Purcell
Supporting Documentation of Falsified Email and Misappropriated Money

The following appendixes provide supporting documentation for the falsified email, letter to city regarding falsified email, and misappropriated money as discussed in the Background section and MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	Falsified Email
B	Letter to City Regarding Falsified Email
C	Misappropriated Money

Original Email

Pamela Allison

From: Nancy Wilson <fluffypotato1@icloud.com>
Sent: Monday, March 1, 2021 8:53 AM
To: Pamela Allison
Subject: Re: City of Purcell

Yes ma'am thank u

On Mar 1, 2021, at 8:48 AM, Pamela Allison <pamela.allison@auditor.mo.gov> wrote:

Ms. Wilson,

As discussed on the phone this morning, Kyle Goodin will meet you tomorrow (3/2/21) at 10 a.m. at city hall to obtain records and a data dump of the utility system and accounting software.

Should your plans change, please call me at the number below before 5 p.m. today.

Thank you.

Pamela Allison, CPA, CFE
Missouri State Auditor's Office
Supervisory Manager of the
Public Corruption and Fraud Division
(417) 895-6519

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This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential, and prohibited from disclosure or unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

-----Original Message-----
From: Nancy Wilson <fluffypotato1@icloud.com>
Sent: Thursday, February 25, 2021 11:43 PM
To: Pamela Allison <pamela.allison@auditor.mo.gov>
Subject: City of Purcell

All the items you all told us to keep under lock and key when the clerk treasure and collector resigned they left it all along with all keys to the city and since I nor the one remaining alderman have any legal council we would like for you all to come pick it all up please

1

Falsified Email

Pamela Allison

From: Nancy Wilson <fluffypotato1@icloud.com>
Sent: Monday, March 1, 2021 10:17 PM
To: Pamela Allison
Subject: Re: City of Purcell

On Mar 1, 2021, at 8:53 AM, Nancy Wilson <fluffypotato1@icloud.com> wrote:

Yes ma'am thank u

On Mar 1, 2021, at 8:48 AM, Tamela <tamela.pallison@auditor.state mo.gov> wrote:

Ms. Wilson,

As discussed on the phone this morning, Kyle Cook will meet you tomorrow (3/2/21) at 7 a.m. to obtain city records and a data dump. Also to download all audio and video recording of meeting from Feb25 2021, have written documentation of all false statements and defamation. The citizens on social media that verbally assaulted you and who are continuing to do so. Per our conversation once this report is started you will have to follow through with charges. Our tech company did she the election pre vote and poll along with slander will also set charges on the city of Purcell for no legal protection.Have list of names addresses and phone numbers ready for Sergeant Kim she will have Adult stocking and terroristic acts added in Jasper County.

Should your plans change, please call me at the number below before 5 p.m. today.

Thank you.

Pamela Allison, CPA, CFE
Missouri State Auditor's Office
Supervisory Manager of the
Public Corruption and Fraud Division
(417) 895-6519

CONFIDENTIALITY CLAUSE:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential, and prohibited from disclosure or unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

-----Original Message-----
From: Nancy Wilson <fluffypotato1@icloud.com>
Sent: Thursday, February 25, 2021 11:43 PM
To: Pamela Allison <pamela.allison@auditor.mo.gov>
Subject: City of Purcell

1

All the items you all told us to keep under lock and key when the clerk treasure and collector resigned they left it all along with all keys to the city and since I nor the one remaining alderman have any legal council we would like for you all to come pick it all up please

NICOLE GALLOWAY, CPA
Missouri State Auditor

March 10, 2021

Nancy Wilson, Mayor Pro Tem
And
Board of Aldermen
City of Purcell
P.O. Box 10
Purcell, MO 64857

Dear Mayor Wilson and Board,

I am writing to you related to the City of Purcell audit the State Auditor's Office will be performing pursuant to section 29.230, RSMo, that we originally notified you of in a letter dated November 20, 2020. Since that notification, we have received frequent communication that it is necessary to secure the records of the city.

In addition, on March 1, 2021, this office received the attached emails. This office had intended to send a staff auditor to the city to obtain records and data from the utility and accounting software. This office had to change its plans at the last minute and the staff auditor was unable to pick up the records on that day. This office was able to pick up the documents on March 5, 2021.

The first attached email accurately represents the correspondence sent from our office from Audit Manager Pamela Allison. The email includes an acknowledgement from 8:53 a.m. by Mayor Wilson to Audit Manager Pamela Allison that the auditor would be arriving on March 2 at 10 a.m.

The second email from 10:17 p.m. is a forwarded email of that same acknowledgement that appears to have been altered to state that "Kyle Cook" will arrive at 7 a.m. to obtain the records. The forwarded email with the email sender address of "Tamela.Pallison@auditor.mo.gov" did not come from the State Auditor's Office or any of its personnel. None of this office's employees, however, are named Kyle Cook. In addition, the forwarded email contains inaccurate and false information related to the work of this office, including false allegations related to having to follow through with charges that may be filed.

The purpose of the audit is to obtain an independent review of the condition of the city. The State Auditor will make recommendations for any findings that appear in the report. The State Auditor's Office is not a law enforcement agency and does not have the authority to arrest individuals. If concerns are noted during an audit that have criminal implications, those concerns are referred to the appropriate law enforcement agency for investigation and it is at that agency's discretion whether any arrests occur and if criminal charges are filed. The Board should also contact law enforcement if it determines any crime has possibly occurred.

Official correspondence from this office will be sent from Pamela Allison, Audit Manager or Kelly Davis, Assistant Audit Director. If you receive any further communication that appears to be from

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our office and discusses criminal prosecution or you wish to verify, please contact Pamela Allison at 573-751-4213.

Sincerely,

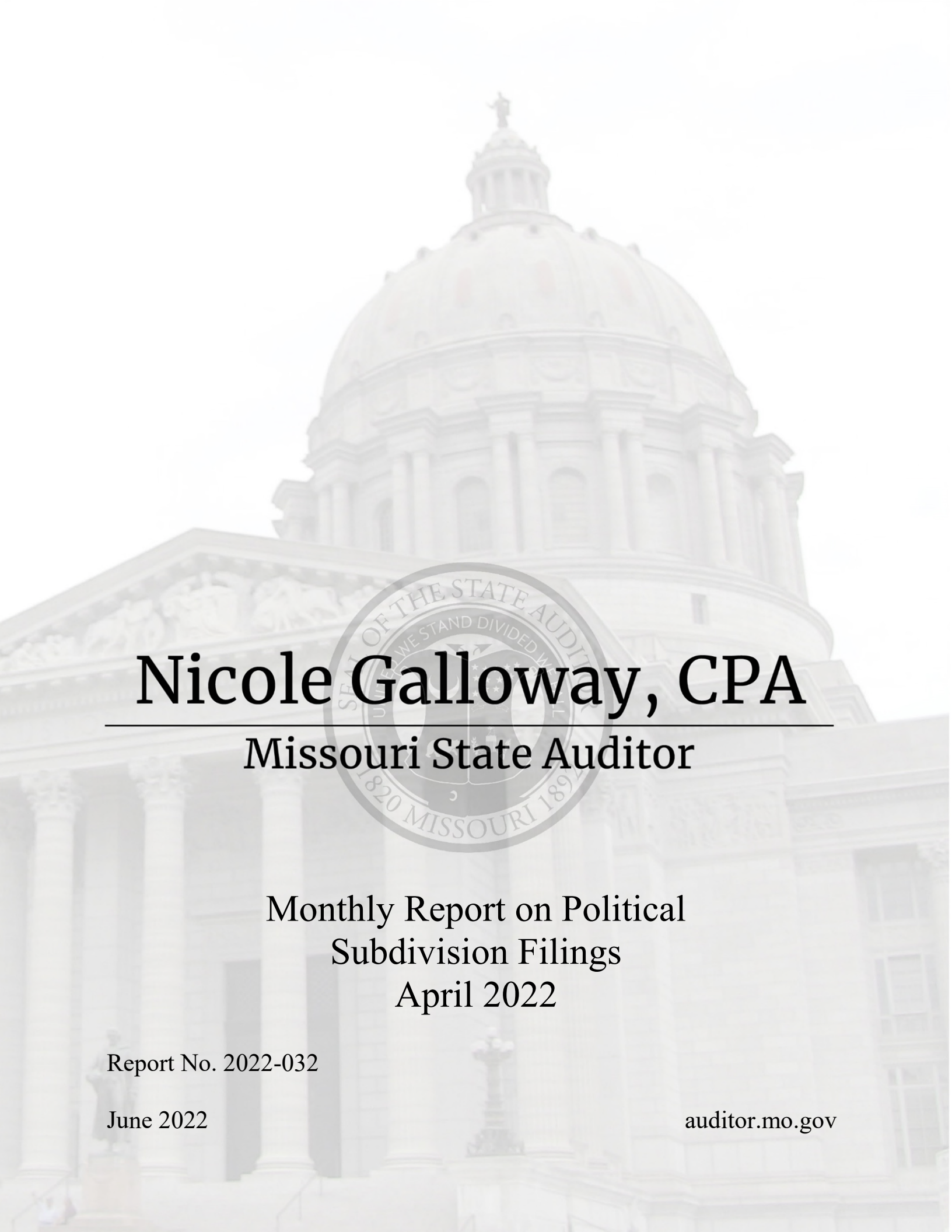
Kelly Davis
Assistant Director of Audits

Appendix C
City of Purcell
Misappropriated Money

Check Date	Check Number		Payee, as Shown on Canceled Check (1)	Amount	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers	Check Endorsements
Improper checks with joint payee noted as "or Nancy Wilson"							
03/04/2021	3450		Former Mayor Pro Tem's mother "or Nancy Wilson"	$ 500.00	City Bills & Cleaning	Nancy M. Wilson	Nancy M. Wilson (2)
03/16/2021	3484		Former Mayor Pro Tem's mother "or Nancy Wilson"	488.00	invoice & Reimbursement CPA	Nancy M. Wilson	Nancy M. Wilson
03/30/2021	3488		"CPA or Nancy Wilson"	500.00	April Billing	Nancy M. Wilson	Nancy M. Wilson
03/31/2021	3454	(3)	Individual "and or Nancy Wilson"	500.00	~ invoice 3-21 (4)	Nancy M. Wilson	Individual and Nancy M. Wilson
				1,988.00			
Improper cash withdrawn							
04/02/2021	N/A		Cash Withdrawal	400.00	N/A	(5)	N/A
Improper check issued to routine city vendor that was negotiated by Nancy Wilson							
04/10/2021	3457	(3)	Company name	200.00	Invoice For Dig	Nancy Wilson	Company name and Nancy Wilson
Check cashed by the payee and split with the former Mayor Pro Tem							
04/17/2021	3460		Individual	250.00	(6) Mowing & Cleaning City Hall	Nancy M. Wilson	Individual

N/A Not applicable

(1) These details are presented exactly as they are listed in the source documents, unless otherwise indicated.
(2) A secondary endorsement appears to indicate the former Mayor Pro Tem's mother.
(3) Checks were issued out of order.
(4) Portions of the memo line of the check, notated by a ~ symbol, were unreadable. Thus, the wording is not known.
(5) Cash withdrawal ticket indicated "City of Purcell Reimbursement" and was signed by Nancy M. Wilson.
(6) Check was negotiated for $500, with half ($250) retained by Nancy Wilson.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings April 2022

Report No. 2022-032

June 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
April 2022
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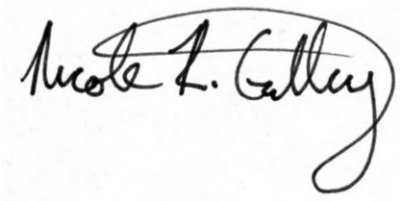
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 56 political subdivisions required to file a financial report by April 30, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in April 2022, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 56 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 56 political subdivisions, 44 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	No	
Atchison	Corning Levee District 2	Yes	December 9, 2021
	Fairfax Drainage District	Yes	March 30, 2022
Buchanan	DeKalb FPD	Yes	November 5, 2021
Cape Girardeau	Little River Drainage District	Yes	April 27, 2022
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	No	
Cass	58 Hwy Regional Market Center CID	Yes	April 5, 2022
	Belton/Raymore Interchange TDD	Yes	April 14, 2022
	Foxridge CID	Yes	April 14, 2022
	Foxwood Village Shops CID	Yes	April 14, 2022
	Highway 58 & Dean Avenue CID	Yes	April 28, 2022
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 14, 2022
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 20, 2022
	Jeter Farm CID	Yes	February 25, 2022
	Raymore Galleria CID	Yes	April 28, 2022
Clay	Smithville Commons CID	Yes	April 28, 2022
Cole	Capital Mall CID	Yes	April 21, 2022
	MSP CID	Yes	April 29, 2022
	St. Mary's Hospital CID	Yes	April 21, 2022
Dade	Dade County R-IV Rural FPD	Yes	January 18, 2022
Gentry	Grand River Regional AD	Yes	April 26, 2022
Jackson	Ditzler CID	Yes	November 9, 2021
	Highway 350 CID	No	
	PWSD 1 Jackson County	Yes	April 29, 2022
	Raytown Crossing CID	Yes	April 29, 2022
	Raytown Highway 350 TDD	Yes	April 21, 2022
	Raytown Square CID	Yes	April 27, 2022
Jasper	1717 Market Place TDD	Yes	April 28, 2022
	510 Rangeline CID	No	
	Centennial Railroad TDD	Yes	April 29, 2022
	Joplin Public Library District	Yes	January 21, 2022
	Northpark Lane CID	Yes	April 22, 2022
Jefferson	Auto Plaza CID	Yes	April 29, 2022
	Highway 21 TDD	Yes	April 29, 2022
	North Jefferson Ambulance District	Yes	December 23, 2021
	Valle Ambulance District	Yes	January 5, 2022
Knox	PWSD 1 Knox County	Yes	March 11, 2022
Lafayette	PWSD 1 Lafayette County	Yes	January 28, 2022
	Wellington-Napoleon FPD	Yes	April 13, 2022
Lewis	Gregory Levee District	Yes	November 30, 2021
	Lewis County NHD	No	
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	Yes	February 9, 2022
New Madrid	Drainage District 18 New Madrid County	Yes	March 20, 2022
	St. John's Bayou Basin DD	Yes	November 11, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	April 27, 2022
	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	December 6, 2021
Platte	Platte City Market Center CID	No	
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	May 9, 2022
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	January 2, 2022
Sullivan	Sullivan County Memorial Hospital	No	
Warren	Warrenton FPD	Yes	December 23, 2021
Wayne	East Wayne Ambulance District	No	
Total Filed		44	
Total Not Filed		12	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in April 2022

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
DeKalb	Clarksdale FPD	Yes	April 15, 2022
Linn	PWSD 3 Linn-Livingston County	Yes	April 5, 2022
Total Filed		2	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in April 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Meadowbrook Village CID	Yes	April 12, 2022
Total Filed		1	

Acronyms:

CID	Community Improvement District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2022
Filed in April 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Alma FPD	Yes	April 7, 2022
Total Filed		1	

Acronyms:

FPD	Fire Protection District

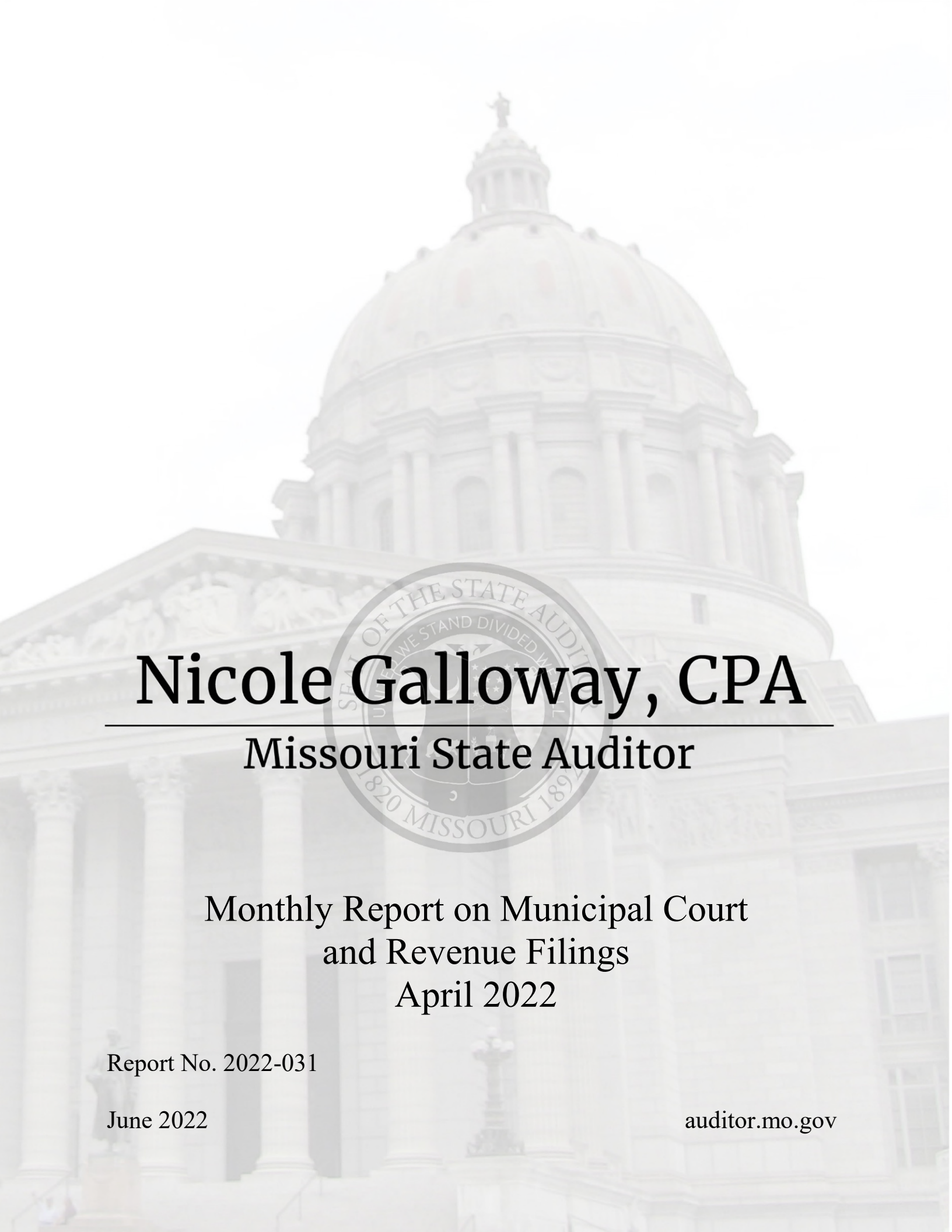
Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in April 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	April 1, 2022
Clinton	PWSD 3 Clinton County	Yes	April 25, 2022
Cole	Cole Junction Levee District	Yes	April 18, 2022
Daviess	PWSD 2 Daviess County	Yes	April 18, 2022
Jackson	Grandview Village CID	Yes	April 13, 2022
St. Charles	St. Peters Hotel CID	Yes	April 21, 2022
Total Filed		6	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings April 2022

Report No. 2022-031

June 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
April 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

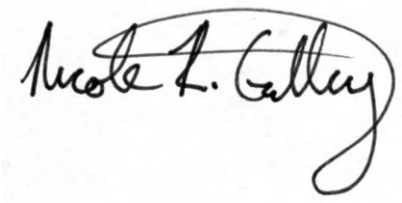
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by April 30, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 14 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in April 2022, after their filing deadline. The filing status for these 42 cities and 6 villages is presented in summary on page 3 and by individual entity in Appendixes B to G.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2021, whose financial report was due by April 30, 2022. Of the 14 municipalities, 13 filed the financial report timely. Of the 13 municipalities required to file an addendum, 10 filed timely. Of the 6 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 42 cities and 6 villages that filed at least one of the items (financial report, addendum, or certification) in April 2022, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 30 filed an addendum, and 14 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	April 14, 2022	No	No
Clay	City of Smithville	Yes	March 17, 2022	Yes	n/a
Cole	City of Jefferson City	Yes	April 11, 2022	Yes	Yes
Holt	City of Maitland	Yes	April 27, 2022	Yes	n/a
	City of Oregon	Yes	April 27, 2022	No	n/a
Jackson	City of Raytown	Yes	April 28, 2022	Yes	Yes
Jasper	City of Asbury	Yes	March 14, 2022	n/a	n/a
	City of Carterville	No		No	No
	City of Webb City	Yes	April 28, 2022	Yes	Yes
	City of Joplin	Yes	April 28, 2022	Yes	Yes
Jefferson	City of De Soto	Yes	April 19, 2022	Yes	n/a
Laclede	City of Conway	Yes	March 15, 2022	Yes	n/a
Linn	City of Marceline	Yes	April 21, 2022	Yes	n/a
Platte	City of Platte City	Yes	April 29, 2022	Yes	n/a
Total Filed		13		10	4
Total Not Filed		1		3	2
Total n/a		0		1	8

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in April 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Linn	City of Bucklin	**	May 13, 2021	Yes	n/a
Platte	City of Camden Point	***	August 17, 2021	Yes	n/a
Total Filed		0		2	0

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before April 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in April 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	Village of Sunrise Beach	***	October 19, 2021	Yes	**
Jefferson	City of Crystal City	***	October 4, 2021	Yes	Yes
Lawrence	City of Verona	***	October 1, 2021	Yes	Yes
Montgomery	Village of Rhineland	**	April 23, 2021	Yes	n/a
St. Francois	City of Leadwood	**	April 6, 2021	Yes	n/a
St. Louis	Village of Hillsdale	**	September 17, 2021	**	Yes
Total Filed		0		5	3

** Filed by September 30, 2021.

*** Filed after September 30, 2021, but before April 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2021
Filed in April 2022

Fiscal Year Ended May 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	**	October 19, 2021	Yes	Yes
Pike	City of Louisiana	**	November 29, 2021	Yes	n/a
Total Filed		0		2	1

** Filed by November 30, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in April 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Purdy	***	January 10, 2022	Yes	n/a
Barton	City of Lamar	**	November 15, 2021	Yes	n/a
Caldwell	City of Braymer	**	October 11, 2021	Yes	n/a
Dunklin	City of Campbell	***	March 5, 2022	Yes	Yes
	City of Holcomb	***	March 1, 2022	Yes	n/a
Greene	City of Ash Grove	**	October 19, 2021	***	Yes
Iron	City of Viburnum	***	February 17, 2022	Yes	n/a
Johnson	City of Holden	Yes	April 1, 2022	Yes	n/a
New Madrid	City of Howardville	***	February 8, 2022	***	Yes
	City of Parma	**	September 20, 2021	Yes	n/a
Oregon	City of Alton	**	December 14, 2021	Yes	n/a
Osage	City of Chamois	Yes	April 13, 2022	n/a	n/a
Pettis	City of Green Ridge	Yes	April 11, 2022	***	n/a
Phelps	City of Newburg	**	October 27, 2021	Yes	n/a
Pike	City of Frankford	**	December 6, 2021	Yes	n/a
Randolph	City of Clifton Hill	Yes	April 28, 2022	n/a	n/a
Scott	City of Blodgett	Yes	April 25, 2022	n/a	n/a
	Village of Diehlstadt	Yes	April 12, 2022	n/a	n/a
Shelby	City of Shelbina	***	March 29, 2022	Yes	***
St. Louis	City of Maplewood	**	December 31, 2021	Yes	Yes
	City of Oakland	***	February 21, 2022	Yes	**
	City of Velda City	**	December 25, 2021	Yes	Yes
	City of Warson Woods	**	October 11, 2021	**	Yes
Total Filed		6		15	6

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before April 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in April 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguoa Park	Yes	April 25, 2022	No	n/a
Scott	City of Miner	**	January 31, 2022	Yes	n/a
Total Filed		1		1	0

** Filed by February 28, 2022.

n/a Entities without a municipal judge are not required to file a certification.

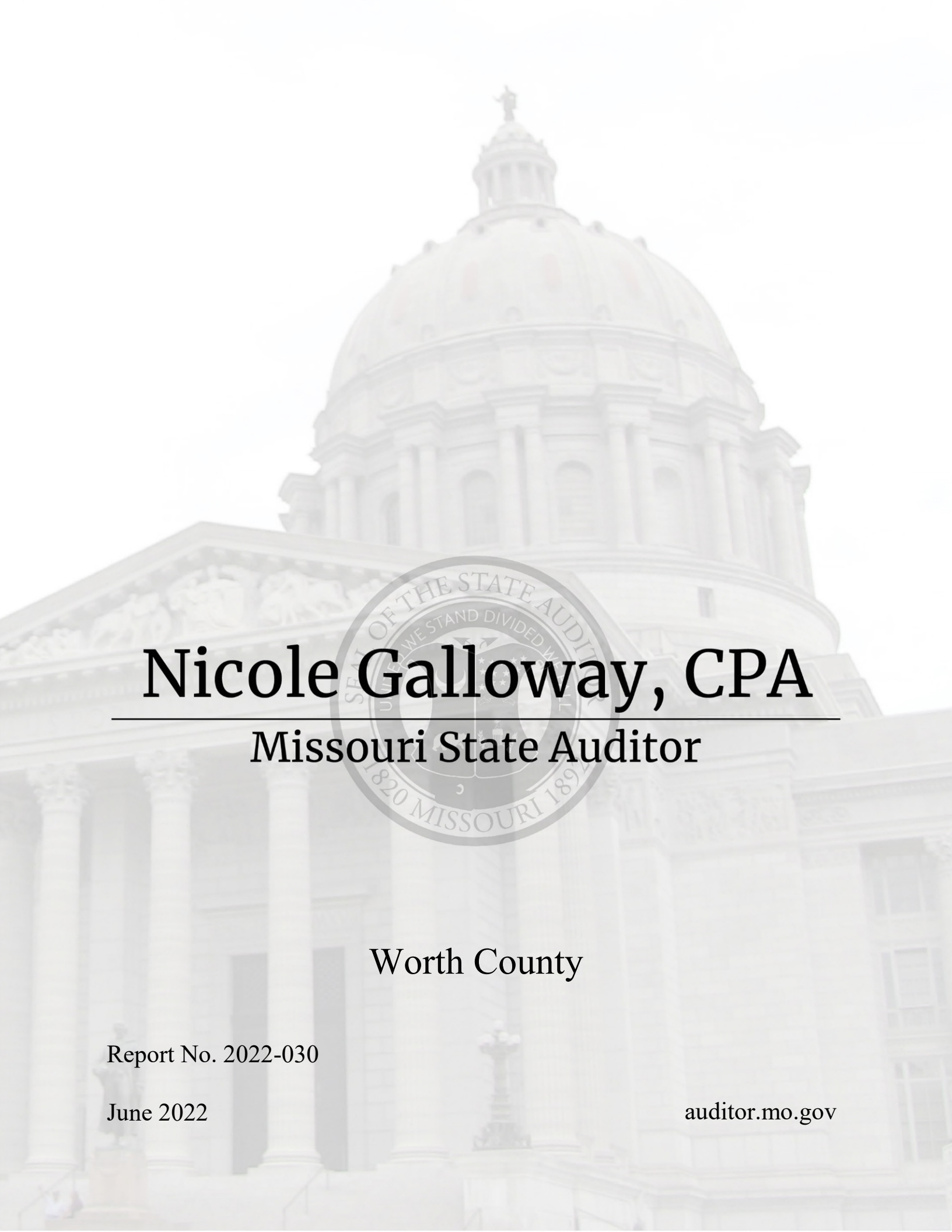
Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022
Filed in April 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	Yes	April 22, 2022	Yes	n/a
Cedar	City of El Dorado Springs	No		Yes	Yes
Clay	Village of Oakwood	Yes	April 19, 2022	n/a	n/a
Lafayette	City of Lake Lafayette	Yes	April 26, 2022	No	n/a
Linn	City of Brookfield	Yes	April 22, 2022	No	n/a
Madison	City of Fredericktown	Yes	April 29, 2022	No	No
Platte	City of Platte Woods	Yes	April 27, 2022	No	No
Pulaski	City of Dixon	**	March 31, 2022	**	Yes
St. Clair	City of Osceola	Yes	April 29, 2022	Yes	n/a
St. Francois	City of Bonne Terre	Yes	April 19, 2022	Yes	No
	City of Farmington	Yes	April 18, 2022	No	Yes
	City of Park Hills	Yes	April 20, 2022	**	**
St. Louis	City of Pagedale	Yes	April 1, 2022	Yes	Yes
Total Filed		11		5	4

** Filed by March 31, 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Worth County

Report No. 2022-030

June 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Worth County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney does not issue receipt slips for all money received. The Prosecuting Attorney's spreadsheets sent to victims and defendants showing current restitution accounts receivable balances are not always accurate.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds has not established proper procedures for receipting and recording money received, and does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities.
Sheriff's Seized Property	A complete and accurate seized property evidence log has not been maintained and a physical inventory of seized property has not been performed since the Sheriff took office in January 2021.
Electronic Data Security	The County Collector, Recorder of Deeds, and Sheriff have not established adequate passwords controls to reduce the risk of unauthorized access to computers and data. The County Collector, County Clerk, County Treasurer, Recorder of Deeds, and Sheriff do not have security controls in place to lock computers after a specified number of incorrect logon attempts.
Electronic Communication Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Worth County
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Worth County

We have audited certain operations of Worth County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2021. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

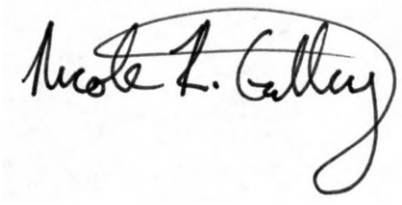
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Worth County.



Nicole R. Galloway, CPA
State Auditor

1. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately $46,300 in bad check and court-ordered restitution and fees during the year ended December 31, 2021.

1.1 Receipting

The Prosecuting Attorney does not issue receipt slips for all money received. During our review of March 2021 collections, we noted 2 instances where receipt slips were not issued and one instance where the receipt slip was issued late.

The Administrative Assistant indicated she did not issue a receipt slip in one instance due to unusual circumstances. A defendant paid cash to a court directly, and the court then sent the money to the Prosecuting Attorney's office. For the other instance with no receipt slip, the defendant mailed in a payment and the Administrative Assistant stated she usually issues receipt slips for money received in the mail, but does not know why this payment was not receipted. She stated for the receipt slip issued late, she forgot to issue a receipt slip and it was subsequently issued after a review by the Prosecuting Attorney.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

A similar condition was noted in our prior audit report.

1.2 Accounts receivable

The Prosecuting Attorney's spreadsheets sent to victims and defendants showing current restitution accounts receivable balances are not always accurate. For the payments received on 6 restitution cases in March 2021, incorrect balances were noted for 2 of the cases. The Administrative Assistant indicated the inaccurate balances were due to clerical error and improper use of accounting software.

Accurate restitution balances would allow office personnel to more easily review amounts due, take appropriate steps to ensure collection, and determine if any amounts are uncollectible.

Recommendations

The Prosecuting Attorney:

1.1 Issue receipt slips for all money immediately upon receipt.

1.2 Establish procedures to record accounts receivables accurately.

Auditee's Response

We agree with these findings and are implementing the recommendations.

2. Recorder of Deeds' Controls and Procedures

Controls and procedures in the Recorder of Deeds' office need improvement. The office collected approximately $17,000 for marriage licenses, deeds, and other miscellaneous receipts during the year ended December 31, 2021.

2.1 Receipting and recording

The Recorder of Deeds has not established proper procedures for receipting and recording money received.

- The Recorder of Deeds does not always issue receipt slips for money received immediately upon receipt. During our cash count on January 18, 2022, we identified $27 in cash that was not receipted. The Recorder of Deeds indicated the money was brought in earlier that day from an individual who did not bring in the deed to be recorded and the individual was supposed to bring the deed back and a receipt slip would be issued at that time. A receipt slip was subsequently issued the next day.

- The Recorder of Deeds does not issue receipt slips or maintain a log for copy money received. The County Treasurer keeps a log of copy money that is transmitted by the Recorder. The County Treasurer's records indicated $741 was transmitted by the Recorder of Deeds for copies in 2021. The Recorder of Deeds indicated that she did not think it was necessary to issue receipt slips or keep a log because the County Treasurer keeps a log and sometimes copy money is put into the donation can when she is doing other work and is not aware of it.

Failure to implement adequate receipting and recording procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

2.2 Bank reconciliations and list of liabilities

The Recorder of Deeds does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities. As a result, there is an unidentified balance of $159.

We performed a bank reconciliation as of December 31, 2021, and determined the reconciled bank balance was $558. The receipts for December subsequently paid out in January totaled $399, resulting in an overage of $159. The Recorder of Deeds did not think that a full bank reconciliation and list of liabilities were necessary because she checks to make sure her monthly disbursements agree to her monthly receipts and thought all liabilities were paid out each month.

Performing adequate monthly bank reconciliations increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be investigated

and resolved. Various statutory provisions provide for the disposition of unidentified money.

Recommendations

The Recorder of Deeds:

2.1 Issue receipt slips for all money received upon receipt. In addition, maintain a log of copy money and reconcile it to the money transmitted to the County Treasurer.

2.2 Prepare adequate monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the available cash balance. Any differences should be promptly investigated and resolved. In addition, if any money remains unidentified it should be disbursed in accordance with state law.

Auditee's Response

2.1 It is a rare occurrence for my office to receive money without a deed. In the future, we will not accept money without a deed and will always issue receipt slips. We will also keep a log of copy money and use the log when turning the money over to the County Treasurer.

2.2 We will take this into consideration and implement the recommendation. We will investigate the differences.

3. Sheriff's Seized Property

The Sheriff's office has not established adequate controls and procedures over seized property. A complete and accurate seized property evidence log has not been maintained and a physical inventory of seized property has not been performed since the Sheriff took office in January 2021.

A seized property evidence log is used to track seized property in the evidence room. We haphazardly selected 7 items from the evidence room to ensure they were on the log and the Sheriff could not locate 2 out of 7 items on the log (a dash camera and a bag of various seized items including a chainsaw). The Sheriff indicated there were other items in the room that are not on the log. The Sheriff also indicated that due to limited time and staff the log had not been updated and an inventory of seized property had not been performed.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Maintaining complete and accurate inventory control records and performing periodic physical inventories with the results compared to inventory records is necessary to ensure seized property is accounted for properly.

Recommendation

The Sheriff maintain a complete and accurate seized property evidence log, ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.

Auditee's Response

We agree with this finding and have started to implement this recommendation.

4. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

4.1 Passwords

The County Collector, Recorder of Deeds, and Sheriff have not established adequate passwords controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. In addition, the County Collector does not require a password for one of the office's computers. Each official indicated they did not know passwords needed to be changed regularly as the security for their computers is handled by the county's computer vendor. The County Collector added she did not believe a password was needed on all computers, as the only information contained on the one computer without a password is public information.

Passwords are necessary to authenticate access to computers; without a password, an unauthorized user could delete and/or manipulate data, causing inaccuracies when preparing settlements and other reports. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed in certain offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Security controls

The County Collector, County Clerk, County Treasurer, Recorder of Deeds, and Sheriff do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The officials indicated they did not know computers should be locked after a certain number of incorrect logon attempts, as the security for their computers is handled by the county's computer vendor.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendations

The County Commission work with other county officials to:

4.1 Require passwords for all computers and employees and require the passwords be periodically changed to prevent unauthorized access to the county's computers and data.

4.2 Require county computers have security controls in place to lock each computer after a specified number of incorrect logon attempts.

Auditee's Response

We will take these recommendations into consideration and implement the recommendations.

5. Electronic Communication Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Commission indicated it was unaware of the electronic communications record retention requirements and guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will take this into consideration and implement the recommendation.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed April 21, 2022.

Worth County
Organization and Statistical Information

Worth County is a county-organized, third-class county. The county seat is Grant City.

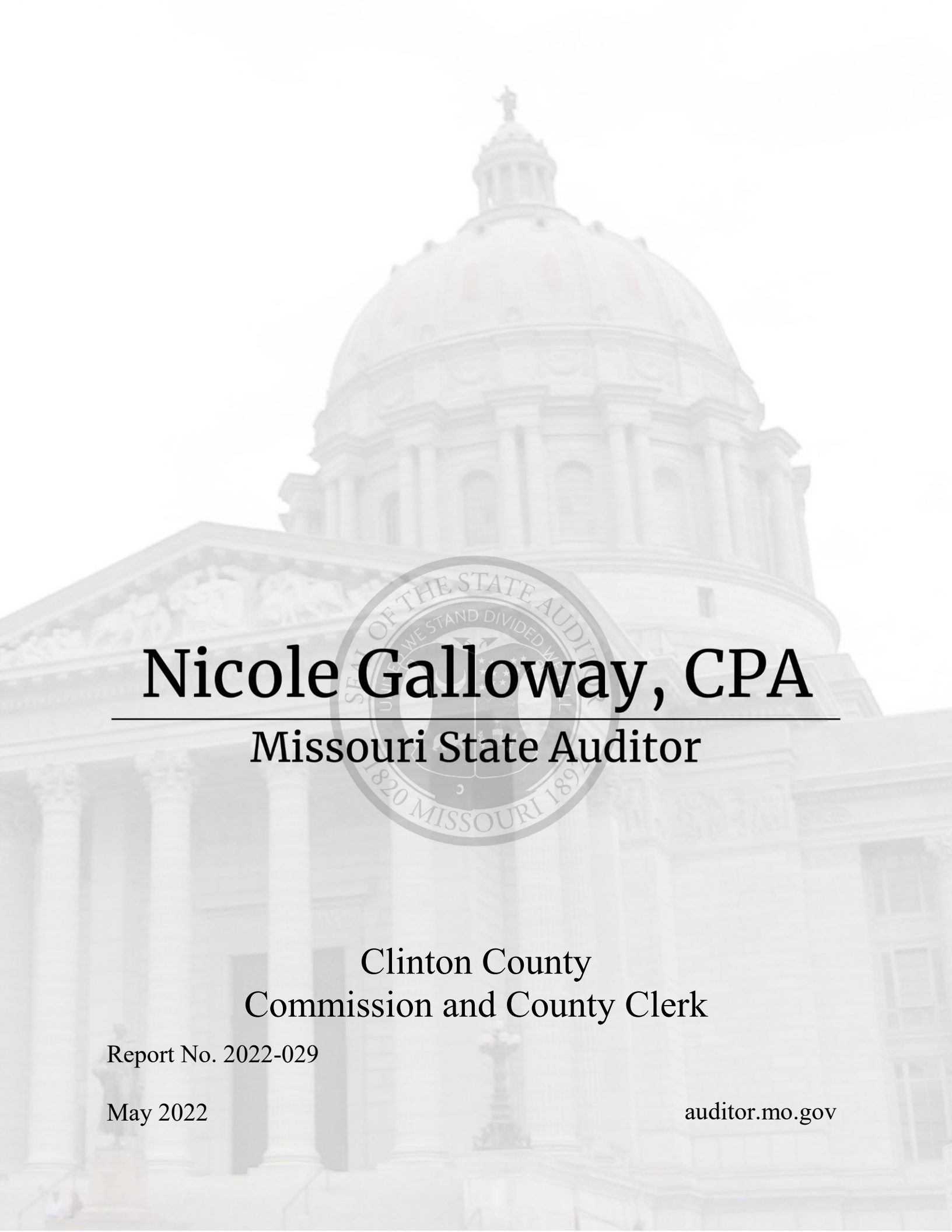
Worth County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 11 full-time employees and one part-time employee on December 31, 2021.

In addition, county operations include a Senior Citizen Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2022	2021
Jubal Summers, Presiding Commissioner	$	25,242
Regan Nonneman, Associate Commissioner		23,884
Tyler Paxson, Associate Commissioner		23,884
Barbara Foland, Recorder of Deeds		34,627
Roberta Owens, County Clerk		34,627
Janet Wake Larison, Prosecuting Attorney		44,574
Scott Sherer, Sheriff		44,387
Linda L. Brown, County Treasurer		34,627
Sharon Supinger, County Coroner		10,582
Patsy A. Worthington, Public Administrator		11,109
Julie Tracy, County Collector, year ended February 28,	34,627	
Carolyn J. Hardy, County Assessor, year ended August 31,		34,291



Nicole Galloway, CPA

Missouri State Auditor

Clinton County
Commission and County Clerk

Report No. 2022-029

May 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Clinton County Commission and County Clerk

Payroll Controls and Procedures

The county incurred significant penalties and interest, and made over- and underpayments because of inadequate controls and procedures over the timely filing of various payroll tax and benefit forms and related tax payments. Also, significant improvement is needed in the county's payroll controls and procedures.

The County Clerk does not ensure payroll tax forms are filed and payroll taxes are remitted timely to the Internal Revenue Service (IRS), as required, and as a result, the county was assessed $64,298 in penalties and $9,614 in interest. Also, as of January 31, 2022, at least $142,864 is still due to the IRS including significant penalties and interest still accruing.

The County Clerk does not have adequate controls to ensure employees are paid accurately, and as a result, some employees were underpaid ($2,357) and others were overpaid ($20,258) for the period of January through April 2021. Also, the County Commission changed the payroll cycle 2 times from 2019 to 2021, which may have contributed to the inaccurate payments.

The County Clerk did not ensure retirement contributions withheld from employee paychecks were accurate and remitted timely to the respective retirement plans. The County Clerk erroneously calculated County Employees Retirement Fund (CERF) withholdings after the county changed pay periods in March 2020, and CERF personnel identified numerous errors. He also did not enroll some employees timely in the retirement system and incorrectly reported the rehiring and hiring dates for some employees with the Local Government Employees Retirement System (LAGERS). The County Clerk also failed to timely remit withholdings from employee pay to the deferred compensation plan.

The County Clerk failed to ensure numerous payments made to the IRS, CERF, and LAGERS were accurately recorded in the accounting records, which may have prevented other county officials from identifying the untimely payments and amounts owed. Also, the County Commission did not periodically review the accuracy of the records.

The County Clerk failed to remit child support garnishments to the Missouri Department of Social Services Family Support Division Payment Center within 7 days as required.

The County Commission and County Clerk did not ensure personnel policies were updated to reflect approved changes, and some policies are not always followed.

The County Clerk did not ensure accurate 2018 W-2 forms were filed with the Social Security Administration (SSA) in January 2019.

Disbursement Procedures

Disbursement controls and procedures need improvement.

Between June 2019 and March 2021, County Clerk's office personnel made several duplicate and erroneous payments to vendors, including $71,536 paid

to a vendor that was only owed $5,435. No one was aware of these payment errors until the vendors contacted the county or refunded the overpayments.

The County Commission and County Clerk do not ensure bills are paid timely. Between February 26, 2019 and June 5, 2021, the county incurred late fees and finance charges due to untimely payments.

The County Commission did not solicit proposals for accounting services, and neither the County Commission nor the Sheriff solicited bids for prisoner meals.

Budgets

County budgeting procedures need improvement. For the 2021 budget, the County Commission budgeted General Revenue Fund receipts and disbursements so that the estimated ending fund balance would be zero, effectively appropriating all available funds to be spent in the current year, regardless of the actual estimated activity for the fund. The County Commission budgeted deficit cash balances for the Investigative Squad Fund in the 2022 and 2021 budgets. The County Commission does not adequately monitor budget-to-actual receipts and disbursements.

Sunshine Law

The county's procedures to ensure compliance with the Sunshine Law need improvement. The County Commission has not adopted a written policy regarding public access to county records as required by state law. The county did not always comply with the requirements of the Sunshine Law for closed meetings.

Electronic Communication Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Clinton County Commission and County Clerk
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
County Clerk of Clinton County, Missouri

We have audited certain operations of the Clinton County Commission and County Clerk in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding the County Clerk's handling of county disbursements including payroll and employee benefit payments, the State Auditor's Office initiated the audit at the request of the Clinton County Commission. The scope of our audit included, but was not necessarily limited to, the period January 1, 2019, through December 31, 2020. The objectives of our audit were to:

1. Evaluate the County Commission and County Clerks' internal controls over significant management and financial functions.

2. Evaluate the County Commission and County Clerks' compliance with certain legal provisions.

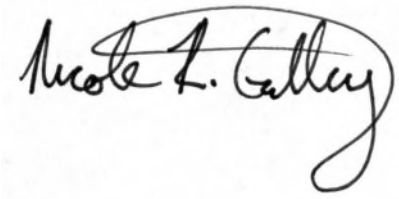
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

4. Determine the extent of improper use or waste of public resources.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) waste of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Clinton County Commission and County Clerk.



Nicole R. Galloway, CPA
State Auditor

Clinton County Commission and County Clerk
Introduction

Background

State law defines the duties of County Commission, which include regulating use of county property by issuing orders or ordinances; approving the county budget; approving expenditures; establishing policies for county employees; overseeing the construction and maintenance of county roads; and overseeing the maintenance of the county court house and jail.

Patrick Clark was elected as Presiding Commissioner in November 2018 and took office in January 2019, and is currently serving his term that expires in December 2022. During the year ending December 31, 2020, he received compensation of $32,919. Gary McCrea was elected as the 1st District Commissioner and served from January 1, 2017 through December 31, 2020.[1] During the year ending December 31, 2020, he received compensation of $31,138. Larry King was elected as the 2nd District Commissioner and served from January 1, 2005 through December 31, 2020.[2] During the year ending December 31, 2020, he received compensation of $31,134.

The County Clerk is the chief fiscal and administrative officer of the county, whose duties include maintaining records of disbursements approved for payment by the County Commission and overseeing payroll processing for county employees, the issuance of county licenses, and the collection of various fees for remittance to the county treasury. The County Clerk is also the custodian of records for the county. That position is responsible for maintaining County Commission meeting minutes.

David Woody was elected as the County Clerk in November 2018 and took office in January 2019, and is currently serving his term that expires in December 2022. During the year ending December 31, 2020, he received compensation of $56,370, which included $9,639 in commissions for preparing city property tax books. The County Clerk's office had 1 deputy/elections clerk and 1 payroll/accounts payable clerk as of December 31, 2020.

The payroll/accounts payable clerk's primary duties include processing employee paychecks, verifying work hours, processing deductions from wages, issuing wage statements, updating and maintaining payroll records, receiving vendor invoices for payment, recording payments in the electronic accounting system, preparing and distributing checks, and maintaining supporting documentation. This position had significant turnover during the audit period with 5 different individuals holding the position between January 2019 and January 2021. The deputy/election clerk's duties include receipting,

[1] Jay Bettis was elected in November 2020 as the 1st District Commissioner and took office in January 2021.

[2] Richard Riddell was elected in November 2020 as the 2nd District Commissioner and took office in January 2021.

depositing, disbursing, and reconciling the fees collected in the County Clerk's office, issuing county licenses, and handling elections.

In September and October 2020, the State Auditor's Office (SAO) whistleblower hotline received various concerns regarding the County Clerk's handling of county payroll and related employee benefits and late county bill payments. Under Section 29.221, RSMo, the SAO sent a letter dated October 19, 2020, to the Presiding Commissioner notifying the county that our office was conducting an initial review of the allegations to determine if the complaints were credible and requested records be provided to our office. After completion of a review of documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo. On October 29, 2020, the SAO received a letter from the Officeholders of Clinton County, with the exception of the County Clerk, requesting an audit. On November 10, 2020, the SAO sent an acceptance letter to the Clinton County Presiding Commissioner agreeing to conduct an audit under the authority granted in Section 29.230, RSMo.

The county's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to the period January 1, 2019, through December 31, 2020.

1. Payroll Controls and Procedures

The county incurred significant penalties and interest, and made over- and underpayments because of inadequate controls and procedures over the timely filing of various payroll tax and benefit forms and related tax payments. Also, significant improvement is needed in the county's payroll controls and procedures.

The county paid salaries, wages, and benefits totaling approximately $2 million during the year ended December 31, 2019, and $2.1 million during the year ended December 31, 2020.

1.1 Payroll taxes

The County Clerk does not ensure payroll tax forms are filed with and payroll taxes are remitted to the Internal Revenue Service (IRS) timely, as required, and as a result, the county was assessed $64,298 in penalties and $9,614 in interest. Also, as of January 31, 2022, at least $142,864 is still due to the IRS including significant penalties and interest still accruing. In addition, it is likely the IRS will assess additional penalties and interest related to other late filings and remittances.

At our request, the County Clerk contacted the IRS and obtained payroll tax account transcripts, for the tax years 2019, 2020, and 2021, and we noted the following:

- The County Clerk failed to ensure the first and second quarter 2019 payroll tax returns were filed timely. The County Clerk did not file the first quarter return until July 8, 2019 and the second quarter return until August 12, 2019. As a result, the county incurred a penalty of $762 for the first quarter and $840 for the second quarter. The county paid these penalties in July and August 2019.

- The County Clerk failed to ensure the third quarter 2019 payroll taxes were remitted and the payroll tax return was filed timely. The return was not filed until April 5, 2021. The IRS applied $29,866 in payroll taxes remitted for another tax period to the amounts due for this quarter on August 30, 2021. As of January 31, 2022, $86,811 in payroll taxes, interest, and penalties is still due.

  The IRS assessed the county $35,430 in penalties and $7,432 in interest for the late submissions. The IRS transcripts also indicate that additional penalties of $1,722 (as of October 31, 2019) and interest of $1,559 (as of February 14, 2022) have accrued and will continue to accrue until the balance is paid.

- The County Clerk failed to ensure the fourth quarter 2019 payroll tax return was filed timely. The return was not filed until January 4, 2021. As of January 31, 2022, the IRS had not assessed any penalties or interest for the late filing.

- The County Clerk failed to ensure the January 2020 payroll taxes were remitted and the first quarter 2020 payroll tax return was filed timely. The payroll taxes were fully remitted on April 21, 2020, and the return was filed on February 22, 2021.

  As a result, the county incurred a penalty of $7,239 and interest of $113. The IRS applied $7,352 of taxes remitted for another tax period to pay the balance due for penalties and interest for this quarter on August 30, 2021.

- The County Clerk failed to ensure the second quarter 2020 payroll tax return was filed timely. The return was not filed until April 12, 2021, and as a result, the county incurred a penalty of $5,854. The county owes $6,004, as of January 31, 2022, for this late filing, which includes accrued interest of $150 (as of February 14, 2022), that will continue to accrue until the balance is paid.

- The County Clerk failed to ensure the third and fourth quarter 2020 payroll taxes were remitted and the payroll tax returns was filed timely. The returns were not filed until February 2022. The IRS applied $84,900 remitted on October 18, 2021 to the fourth quarter 2020 taxes. Due to the late filing of the payroll tax return, the amount of penalties and interest due is unknown, but both are likely to be assessed once the IRS processes the return. In addition, additional taxes may be due.

- The County Clerk failed to ensure the first and second quarter 2021 payroll tax returns were filed timely. The first quarter return was not filed until July 12, 2021 and the second quarter return was not filed until October 11, 2021. As of January 31, 2022, the IRS had not assessed any penalties or interest for first quarter late filing. The county incurred a penalty of $3,322 for the second quarter, which was paid and applied on August 30, 2021.

- The County Clerk failed to ensure the third quarter 2021 payroll taxes were remitted and the payroll tax return was filed timely. The return was not filed until February 7, 2022. As a result, the county incurred a penalty of $9,129 and interest of $331, and owed $50,049 as of January 31, 2022, including accrued interest of $29 (as of February 14, 2022) that will continue to accrue until the balance is paid. On February 8, 2022, the County Clerk made a $32,242 payment to the IRS, and the IRS applied it to amounts owed for the third quarter of 2021.

The Internal Revenue Code requires employers to file a 941 form by the last day of the month following the end of the quarter, along with payment of Social Security and Medicare taxes withheld from employees and the employer's share, as well as federal income taxes withheld. The IRS requires

employers to report all compensation on W-2 forms and withhold and remit income and payroll taxes. Controls and procedures to ensure taxes and forms are remitted and filed properly are necessary to prevent the county from incurring unnecessary penalties and interest. The County Clerk indicated he was not aware the previous payroll clerks did not file the payroll returns or remit payroll taxes timely to the IRS. It is the County Clerk's responsibility to oversee the work of his staff and ensure regulatory compliance deadlines are met.

1.2 Payroll disbursements and payroll schedule changes

The County Clerk does not have adequate controls to ensure employees are paid accurately. Also, the County Commission changed the payroll cycle twice from 2019 to 2021, which may have contributed to the inaccurate payments.

At the beginning of 2019, the county paid employees once a month. In March 2020, the county changed the payroll cycle to biweekly[3] and then in January 2021 changed to a semimonthly[4] payroll cycle. When the county changed to a semimonthly payroll cycle, the County Clerk failed to properly account for the number of days worked when the new pay period began and for changes in wages from 2020 to 2021, causing employees to be overpaid (on the January 15, 2021 payroll check, employees were paid for 70 to 80 hours of work, but should have only been paid an average of 48 hours of work).

The County Commission hired an accounting firm to review the county's payroll for the period of January through April 2021. The review showed 9 employees were underpaid a total of $2,357 and 46 employees were overpaid a total of $20,258. During the October 5, 2021, County Commission meeting, the Commissioners approved paying the 9 employees who were underpaid and not seeking reimbursement of the overpayments. The County Commission indicated it was not aware changing the payroll cycle could cause disruptions to the payroll process. The County Clerk indicated he made a mistake in calculating the number of hours to pay for the first pay period in January due to the change in the pay frequency and basis.

Frequent changes in payroll cycles without proper oversight and review can lead to errors and misunderstandings. Proper review of payroll disbursements is necessary to ensure all payroll transactions are accurate and accounted for properly. Without a thorough review, errors and waste of county resources could go undetected.

[3] On a biweekly schedule, an employee is paid every other week, on a specific day of the week and is paid 26 times per year.

[4] On a semimonthly schedule, an employee is paid twice each month (on the 15th day of the month and again on the 30th of the month in Clinton County). With this cycle, employees are paid 24 times per year.

1.3 Employee retirement contributions

The County Clerk did not ensure retirement contributions withheld from employee paychecks were accurate and remitted timely to the respective retirement plans.

County Employees' Retirement Fund (CERF)

The County Clerk erroneously calculated CERF withholdings after the county changed pay periods in March 2020. The County Clerk indicated 2 percent was withheld from employee pay instead of the 4 percent required. The County Clerk indicated he mistakenly thought because the county would be paying employees twice a month, the contribution percentage should be changed to half of the amount previously withheld when the county paid monthly. Upon discovering the error, the county requested CERF personnel to perform a review of CERF withholdings and payments made for the years ending December 31, 2019 and 2020.

CERF personnel indicated their review identified the following concerns (1) the county reported incorrect/incomplete payroll information for some employees; (2) the county over withheld CERF contributions for some employees; (3) the county under withheld CERF contributions for some employees; (4) the county reported one employee to the CERF as terminated, when the employee started working part-time; (5) the county did not enroll several employees in the CERF at the time they were hired, but withheld contributions; and (6) when the county attempted to correct some of the under payments of CERF contributions, the county did not withhold the amount due from the employees, but instead paid the amount owed from county funds. In February 2021, the county made a payment of $4,194 to correct any remaining errors. CERF personnel also indicated the county was instructed to refund $1,943 to 8 county employees for contributions withheld from their pay. CERF personnel indicated that while these employees should have been enrolled, they were not, so the county could not withhold CERF contributions from their pay. The County Clerk issued refunds to these employees on May 12, 2022.

The County Clerk also failed to timely remit monthly payments to the CERF in August and September 2019; July, August, and November 2020; and February 2021. The CERF requires remitting of withholdings before the next county payroll cycle. The County Clerk did not remit withholdings for August and September 2019 until November 2019, July and August 2020 until October 2020, November 2020 until February 2021, and February 2021 until April 2021.

Local Government Employees Retirement System (LAGERS)

The County Clerk did not enroll some employees timely in the retirement system and incorrectly reported the rehiring and hiring dates for some employees with the LAGERS. According to a LAGERS statement of account dated February 2021, the county owed $450 in contributions for under reported wages for 3 employees, $7,994 for back pay adjustments for 7 employees, and $1,072 for a November 2020 contribution underpayment. In

March 2021, the county paid $9,516 to the LAGERS to make these corrections.

In addition, the County Clerk failed to timely remit monthly payments to the LAGERS in March, July, August, and September 2020 and February 2021. The LAGERS requires withholdings be remitted by the 12th of the following month. The County Clerk remitted withholdings for March 2020 on April 21, 2020, July 2020 on August 25, 2020, August and September 2020 on October 20, 2020, and February 2021 on March 30, 2021.

457 Deferred Compensation Retirement Plan (457 Plan)

The County Clerk failed to remit $3,129 withheld from employee pay to the 457 plan (which is administered by the CERF) between September 2019 and March 2020. These withholdings were subsequently remitted on April 20, 2020. While the CERF matched the 2020 employee contribution amounts, they did not match 2019 employee contribution amounts due to the untimely remittance. As a result, 5 employees did not receive matching CERF contributions totaling $1,021. The County Clerk subsequently, personally, reimbursed each of the employees for their lost matching contributions in October 2021.

Conclusion

Proper review of retirement contribution withholdings and related remittances are necessary to ensure all payroll transactions are accurate, accounted for properly, and employees receive necessary benefits. Without a thorough review, errors and waste of county resources could go undetected. The County Clerk indicated he was not aware the previous payroll clerks did not properly withhold and remit employee retirement system contributions. It is the County Clerk's responsibility to oversee the work of his staff and ensure payroll and benefit transactions are accurate.

1.4 Accounting records

The County Clerk did not maintain accurate accounting records, which may have prevented other county officials from identifying the untimely payments and amounts owed. Also, the County Commission did not periodically review the accuracy of the records.

- The County Clerk failed to ensure payments made to the IRS were accurately recorded in the county's accounting system as follows:

Date of Transaction	Payment Recorded in Accounting System	Actual Payment
08/01/2019	$ 34,880	36,938
08/06/2019	43	NA
09/10/2019	207	NA
02/04/2020	37,835	12,180
04/21/2020	NA	25,655
08/19/2020	17,499	NA
09/08/2020	52,840	NA
01/05/2021	50,600	NA

NA Not applicable because either no payment was recorded in the accounting system or no payment was made.

- The County Clerk failed to ensure payments made to the CERF were accurately posted in the county's accounting system as follows:

Date of Transaction	Payment Recorded in Accounting System	Actual Payment
02/01/2019	$ 5,951	5,946
03/04/2019	5,781	5,635
04/03/2019	6,260	6,235
04/30/2019	6,425	6,404
06/03/2019	6,080	5,942
08/01/2019	5,374	5,365
08/06/2019	11	102
09/10/2019	49	5,641
11/19/2019	NA	5,475
11/05/2019	5,537	5,043
11/20/2019	10,518	NA
11/27/2019	5,578	4,886
01/02/2020	5,207	4,736
02/04/2020	5,661	4,996
03/03/2020	5,227	4,461
07/03/2020	NA	5,294
03/02/2021	5,918	2,949
04/22/2021	NA	3,012
04/29/2021	6,283	6,305

NA Not applicable because either no payment was recorded in the accounting system or no payment was made.

- The County Clerk failed to ensure payments made to the LAGERS were accurately recorded in the county's accounting system as follows:

Date of Transaction	Payment Recorded in Accounting System	Actual Payment
02/01/2019	$ 7,248	7,341
03/04/2019	7,124	7,260
04/03/2019	7,831	7,811
04/30/2019	7,539	7,435
06/03/2019	7,209	7,075
06/26/2019	6,866	6,916
08/01/2019	7,099	6,970
09/05/2019	7,372	7,211
10/03/2019	6,980	6,618
11/05/2019	6,263	5,734
11/27/2019	6,972	5,964
01/02/2020	6,473	5,742
02/04/2020	8,068	7,180
03/03/2020	7,478	6,497
07/03/2020	NA	7,186

NA Not applicable because either no payment was recorded in the accounting system or no payment was made.

As a result of the numerous errors made in the County Clerk's accounting records, the County Treasurer could not balance her records with those maintained by the County Clerk's office as required. The County Treasurer repeatedly reported her concerns regarding the inaccurate accounting records maintained by the County Clerk and the county's negative fund balances from February 2020 through March 2021 to the County Commission, County Clerk, and State Auditor's Office. In addition, as of September 2021, the County Treasurer indicated she was only able to balance her records to the County Clerk's through May 2021.

To be of maximum assistance to the County Commission and to adequately inform the public, the county's accounting records should accurately report financial activity and account balances. Inaccurately recorded financial information makes it difficult to detect loss, theft, or misuse of funds. In addition, Section 51.150.1(1), RSMo, requires the County Clerk to keep regular accounts between the County Treasurer and the county. Section 51.150.1(4), RSMo, requires the County Clerk to balance and display the accounts kept by him as often as required by the County Commission. Section 49.260, RSMo, requires the County Commission, or some commissioner thereof, to examine and verify the money on hand up to the day on which the settlement is made. Such procedures are intended to establish checks and balances related to the collection and disbursements of county money. The

County Commission indicated it was not aware of these requirements. The County Clerk indicated the office had a high turnover in employees, which caused inaccuracies in the accounting records. It is the County Clerk's responsibility to oversee the work of his staff and ensure accounting records are accurate.

1.5 Child support garnishments

The County Clerk failed to remit child support garnishments to the Missouri Department of Social Services (DSS) Family Support Division Payment Center within 7 days as required. We noted the following late remittances during the year ended December 31, 2020:

Date Child Support Withheld from Paycheck	Date Child Support Remitted to DSS	Amount of Child Support	Number of Days Between Withholding and Remittance
03/18/2020	04/08/2020	$ 126	21
06/11/2020	07/28/2020	784	47
06/25/2020	07/28/2020	784	33
07/23/2020	08/19/2020	784	27
07/23/2020	09/08/2020	182	47
08/06/2020	09/08/2020	849	33
10/13/2020	11/17/2020	755	35
12/10/2020	01/05/2021	636	26

In addition, on March 18, 2020, $350 was withheld from an employee's paycheck for a child support garnishment. The County Clerk remitted this child support garnishment to the DSS on May 17, 2022.

For child support garnishments issued by the Family Support Division, Section 454.505.8, RSMo, requires that an employer or other payer who fails or refuses to withhold or pay the amounts as ordered shall be liable to the party holding the support rights in an amount equal to the amount which became due to the parent during the relevant period and which, pursuant to the order, should have been withheld and paid over. Section 454.505.3, RSMo, requires the employer to transmit the payments as directed in the order within 7 business days of the date the earnings were payable to the obligor. The County Clerk indicated he was not aware his former payroll clerks did not timely remit child support garnishments to the DSS. It is the County Clerk's responsibility to oversee the work of his staff and ensure garnishments are processed as required.

1.6 Personnel policies

The County Commission and County Clerk did not ensure personnel policies were updated to reflect approved changes, and some policies are not always followed. The personnel policy was adopted on March 1, 2008 and updated on May 4, 2021.

- The County Commission failed to revise the personnel policy for payroll cycle changes (see Section 1.2) as they occurred. The personnel policy states "All county employees will be paid on the last working day of the month."

- On March 14, 2019, the County Commission voted to set the working schedule for Road and Bridge employees as a 5 day work schedule starting the week of April 1, 2019. However, the personnel policy was not revised and indicates "County Highway Department employees will be required to follow seasonal and/or regular working hour schedules, as determined by the department supervisor. Such schedules are subject to change at random based on seasons, time changes, weather conditions, etc..."

- On September 22, 2020, the County Commission voted to apply the vacation policy[5] to all employees and voted to pay time and a half to anyone who works on 1 of the 12 approved county holidays. Prior to this date, the Sheriff's office was not following the county's vacation policy. According to the Sheriff, his employees historically earned 16 hours of vacation each month. As a result of the difference in county policy and the Sheriff's office practice, the County Commission agreed to settle a dispute over vacation compensation with 3 former Sheriff's office employees in April 2021 for $5,266. In addition, county officials had not updated the personnel policy to address the payment of time and a half for holidays.

Personnel policies should be updated to provide guidance to county employees, and strict compliance with personnel policies is necessary to ensure equitable treatment of employees, prevent misunderstandings, and ensure employees are properly compensated. The County Commission indicated it was not aware the policies were not updated to reflect approved changes. The County Clerk indicated he was not aware it was his responsibility to update the personnel policy manual.

1.7 Social Security filings

The County Clerk did not ensure accurate 2018 W-2 forms were filed with the Social Security Administration (SSA) in January 2019. On November 1, 2019, the SSA notified the county that the 2018 W-2 forms did not agree to 941 forms filed with the IRS. Some of the 2018 W-2 forms were missing

[5] The county's personnel policy provided for full-time employees to earn 1 week of vacation after 1 year of service, 2 weeks after 2 years continuous service, 3 weeks after 10 years continuous service, and 4 weeks after 20 years continuous service, and for vacation to be used during the anniversary year in which it is earned. The county policy also indicated Sheriff's office employees may only accrue up to 200 hours of vacation and/or holiday time. At the end of the year only 200 hours will be carried over; anything over 200 hours will be lost.

social security numbers, and this omission caused the entire county wage file to be rejected by the SSA. The County Clerk subsequently corrected the errors, and on May 22, 2020, the county received a letter from SSA stating all of the errors would be resolved by May 29, 2020, and the matter would be closed.

Employers must send Copy A of W-2 forms to the SSA to report the wages and taxes of employees for the previous calendar year under 26 CFR Section 31.6051-2. The filing deadline is the end of January. The failure to file accurate forms could result in penalties. The County Clerk indicated he took office a month prior to the filing deadline and was not aware the former payroll clerk did not file the W-2 forms correctly with the SSA.

Recommendations

The County Commission and the County Clerk:

1.1 Ensure payroll tax returns are filed with and payroll taxes are remitted to the IRS timely, and take immediate action to pay amounts due.

1.2 Develop controls and procedures to ensure payroll disbursements are accurate and consider the impact of changes to the payroll cycle before approving future changes.

1.3 Develop controls and procedures to ensure payroll withholdings are calculated and disbursed correctly. In addition, the County Clerk should ensure all payroll withholdings are timely disbursed to the appropriate entities.

1.4 Prepare accounting records that accurately reflect the financial activity of the county, and perform documented reviews of monthly reconciliations between the County Clerk and the County Treasurers' accounting records.

1.5 Ensure child support garnishments are timely remitted to the DSS.

1.6 Revise personnel policies to reflect approved changes and ensure compliance with county personnel policies.

1.7 Ensure accurate W-2 forms are timely filed with the Social Security Administration.

Auditee's Response

The County Commission and County Clerk provided the following responses:

1.1 We have implemented a certification form that will be signed by the Commissioners and County Clerk to ensure payroll tax returns are filed with and payroll taxes are remitted to the IRS timely, and take immediate action to pay amounts due.

1.2 We will develop controls and procedures to ensure payroll disbursements are accurate and consider the impact of changes to the payroll cycle before approving future changes.

1.3 We have developed controls and implemented a certification form that will be signed by the Commissioners and County Clerk to ensure payroll withholdings are calculated and disbursed correctly. We will ensure all payroll withholdings are timely disbursed to the appropriate entities.

1.4 We will ensure accurate accounting records are prepared. We are in the process of implementing a certification form to document our review of the accuracy of accounting records and financial statements and the monthly reconciliations between the County Clerk and County Treasurer's accounting records.

1.5 We have implemented a certification form and process to ensure child support garnishments are timely remitted to the DSS.

1.6 We are in the process of revising personnel policies to reflect approved changes, and we will ensure compliance with county personnel policies.

1.7 The certification form we are in the process of implementing will ensure accurate W-2 forms are timely filed with the Social Security Administration.

2. Disbursement Procedures

Disbursement controls and procedures need improvement. The county disbursed (excluding payroll) approximately $4.3 million during the year ended December 31, 2019 and $4.6 million during the year ended December 31, 2020.

2.1 Duplicate and erroneous payments

Between June 2019 and March 2021, County Clerk's office personnel made several duplicate and erroneous payments to vendors. No one was aware of these payment errors until the vendor contacted the county or refunded the overpayments.

- Office personnel made duplicate payments to a vendor totaling $6,882, including overpayments made in June 2019 ($5,106), March 2020 ($773), April 2020 ($552), May 2020 ($407), and June 2020 ($44). The county received a refund for all these overpayments from the vendor in June 2020.

- Office personnel made a $340 payment to a vendor for tires on September 15, 2020, and again on September 29, 2020.

- Office personnel issued a $71,536 payment to a vendor on July 21, 2020 when the vendor was only owed $5,435. The vendor returned the check to the county, and the county paid the vendor correct amount on July 30, 2020.

- County Clerk's office personnel issued a $38,352 check to the health insurance provider on February 1, 2021, and a $69,223 electronic payment to the provider on February 22, 2021, with total payments of $107,575. However, the county only owed $80,284 for February and March premiums and January and February claims, resulting in an overpayment of $27,291. The health insurance provider issued a credit to the county in March 2021 for the amount overpaid.

The practice of canceling invoices and other supporting documentation and reviewing past payments to vendors prior to making additional payments reduces the likelihood of duplicate payments occurring and helps safeguard against possible loss or misuse of funds. The County Clerk indicated the incorrect payments were caused by high employee turnover in 2020 and office personnel overriding existing controls. It is the County Clerk's responsibility to oversee the work of his staff and ensure controls are in place and operating as designed.

2.2 Late fees and finance charges

The County Commission and County Clerk do not ensure bills are paid timely. Between February 26, 2019 and June 5, 2021, the county incurred late fees and finance charges due to untimely payments. The fees and additional charges included $1,071 for late credit card payments and $500 for late lease and other bill payments. The county discontinued use of credit cards in September 2019.

In addition, the October 1, 2020, County Commission meeting minutes indicate the County Clerk's office was notified by a vendor that it had not been paid for an August 14, 2020, invoice addressed to the Sheriff's office, and the County Clerk's office had not received the invoice from the Sheriff's office for payment. The county paid the $1,123 invoice on October 8, 2020.

Controls and procedures to ensure timely disbursements are necessary to prevent unnecessary fees and finance charges. The County Commission and the County Clerk indicated they were not aware of the importance of monitoring bills in order to avoid late fees and finance charges.

A similar condition was noted in our prior audit report, *Clinton County,* Report No. 2018-140, released in December 2018.

2.3 Procurement procedures

The County Commission did not solicit proposals for accounting services, and neither the County Commission nor the Sheriff solicited bids for prisoner meals.

In March 2021, the County Commission hired an accounting firm to review the county's payroll records from January 2021 through April 2021, as noted in MAR finding number 1.2. The accounting firm provided the county an engagement letter; however, the letter did not state the costs of the engagement. The county paid the accounting firm $7,808 during 2021. The County Commission indicated it was not aware the costs of the services would exceed the $6,000 bidding threshold.

In addition, the county spent approximately $23,767 during the year ended December 31, 2019, and $32,862 during the year ended December 31, 2020 with a local grocery store for prisoner meals. The Sheriff indicated he considered the local grocery store a sole source vendor; however this determination was not documented. The Sheriff's office also purchases food for prisoner meals from a local meat locker plant and a membership-only retail warehouse vendor.

Section 50.660, RSMo,[6] required competitive bidding when county contracts and purchases with a single vendor exceed $6,000 within 90 days. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to obtain the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

Recommendations

The County Commission:

2.1 And the County Clerk ensure invoices and disbursements to vendors are adequately reviewed and marked paid to prevent duplicate and erroneous payments.

2.2 And the County Clerk implement procedures to ensure bills are received and paid timely.

2.3 Ensure bids are solicited for all applicable purchases of goods and services in accordance with state law, and maintain adequate documentation of decisions made. The County Commission should work with other county officials, as necessary, to ensure purchases from their offices comply with state law.

[6] Effective August 28, 2021, Section 50.660 RSMo, was revised to require competitive bidding when county contracts and purchases with a single vendor exceed $12,000 within 90 days. This revision was not in place at the time the county hired the accounting firm.

Auditee's Response

The County Commission and County Clerk provided the following responses:

2.1 We will ensure invoices and disbursements to vendors are adequately reviewed and marked paid to prevent duplicate and erroneous payments.

2.2 We have implemented procedures to ensure bills are received and paid timely.

2.3 We will ensure bids are solicited for all applicable purchases of goods and services in accordance with state law and maintain adequate documentation of decisions made. We will work with other county officials, as necessary, to ensure purchases for their offices comply with state law. In the future we will have or request an engagement letter that lists the parameters and costs and will ensure that it includes a required notification if the price overruns the original estimate.

3. Budgets

County budgeting procedures need improvement.

Preparation

For the 2021 budget, the County Commission budgeted General Revenue Fund receipts and disbursements so that the estimated ending fund balance would be zero, effectively appropriating all available funds to be spent in the current year, regardless of the actual estimated activity for the fund. The actual ending cash balance at December 31, 2021, was $916,145. The practice of budgeting to spend all available resources decreases the effectiveness of the budget as a planning tool and as a control over disbursements.

Budget deficit

The County Commission budgeted deficit cash balances for the Investigative Squad Fund in the 2022 ($9,191 deficit balance) and 2021 ($43,479 deficit balance) budgets.

Budget monitoring

The County Commission does not adequately monitor budget-to-actual receipts and disbursements. For the year ended December 31, 2020, actual disbursements exceeded budgeted disbursements for the following funds:

Fund	Budgeted Disbursements	Actual Disbursements
General Revenue	$ 2,740,507	2,905,165
Assessment	330,867	405,299
Civil Fees	30,000	50,811
Inmate Prisoner Debt	29,040	34,110
Emergency	167,360	189,592
Investigative Squad	48,000	53,262
Asset Forfeiture	0	929

Budget amendments were not prepared or approved by the County Commission before the budgets for these funds were overspent or before the fiscal year ended.

In addition, for the year ended December 31, 2021, actual disbursements exceeded budgeted disbursements for the Police Officer Standards Training, Inmate Prisoner Debt, Local Emergency Planning Commission, Election Services, and Special Election Funds. Budget amendments were not prepared or approved by the County Commission before the budget was overspent or before the fiscal year ended.

Conclusion

Section 50.550, RSMo, requires the budget to present a complete and accurate financial plan for the ensuing budget year. Section 50.610, RSMo, prohibits deficit budgeting. Section 50.740, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Realistic projections of the county's uses of funds and fund balances are essential for the efficient management of finances and for communicating accurate financial data to county residents. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

The County Commission and the County Clerk indicated they were not aware of the importance of complying with the various budget requirements.

Recommendation

Ensure budget estimates for receipts and disbursements are based on actual expected occurrences, discontinue deficit budgeting, ensure disbursements do not exceed budgeted amounts, and prepare any necessary budget amendments timely.

Auditee's Response

We will ensure budget estimates for receipts and disbursements are based on actual expected occurrences, discontinue deficit budgeting, ensure disbursements do not exceed budgeted amounts, and prepare any necessary budget amendments timely.

4. Sunshine Law

The county's procedures to ensure compliance with the Sunshine Law need improvement. The County Commission generally met twice per week during the 2 years ended December 31, 2020.

4.1 Public access policy

The County Commission has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. To ensure compliance with this section, the county should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. The log information should include, the date of request, a brief description of the request, the date the request is completed, and any associated costs of fulfilling the request. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The County Commission and the County Clerk indicated they were unaware of these requirements.

4.2 Closed meetings

The county did not always comply with the requirements of the Sunshine Law for closed meetings. The County Commission held 36 closed meetings from January 2019 through September 2021.

- The County Clerk failed to prepare meeting minutes for 6 of the 36 closed meetings held.
- The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed session for 34 of the 36 closed meetings held.
- Some topics discussed in closed meetings were not allowable under the Sunshine Law. For example, during a December 10, 2019, closed session, the County Commission discussed employee health insurance benefits.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Meeting minutes serve as an official record of county business conducted and county actions and decisions. Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason by reference to a specific section of the Sunshine Law into the minutes. In addition, Section 610.021, RSMo, lists the topics that may be discussed in closed meetings, and Section 610.022.3, RSMo, requires that the discussion topics and actions in closed meetings be limited to only those specifically allowed by law as announced in the justification for closing the meeting. The County Commission and the County Clerk indicated they were unaware of these requirements.

Recommendations

The County Commission and the County Clerk:

4.1 Develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.

4.2 Ensure meeting minutes are prepared and retained for all closed meetings, the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes, and discussions are limited to the specific reasons cited and allowed for closing the meeting.

Auditee's Response

The County Commission and County Clerk provided the following responses:

4.1 We have developed a written public access policy, developed a request form, and created a public request log to follow state law.

4.2 We will ensure meeting minutes are prepared and retained for all closed meetings, the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes, and discussions are limited to the specific reasons cited and allowed for closing the meeting.

5. Electronic Communication Policy

The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

In addition, county officials do not always use county email accounts when conducting county business. Some county business communications were conducted by personal email accounts or cellular phone text messages. As a result, electronic communications may not be retained in accordance with state law.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[7]

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Commission and the County Clerk indicated they were unaware of these requirements.

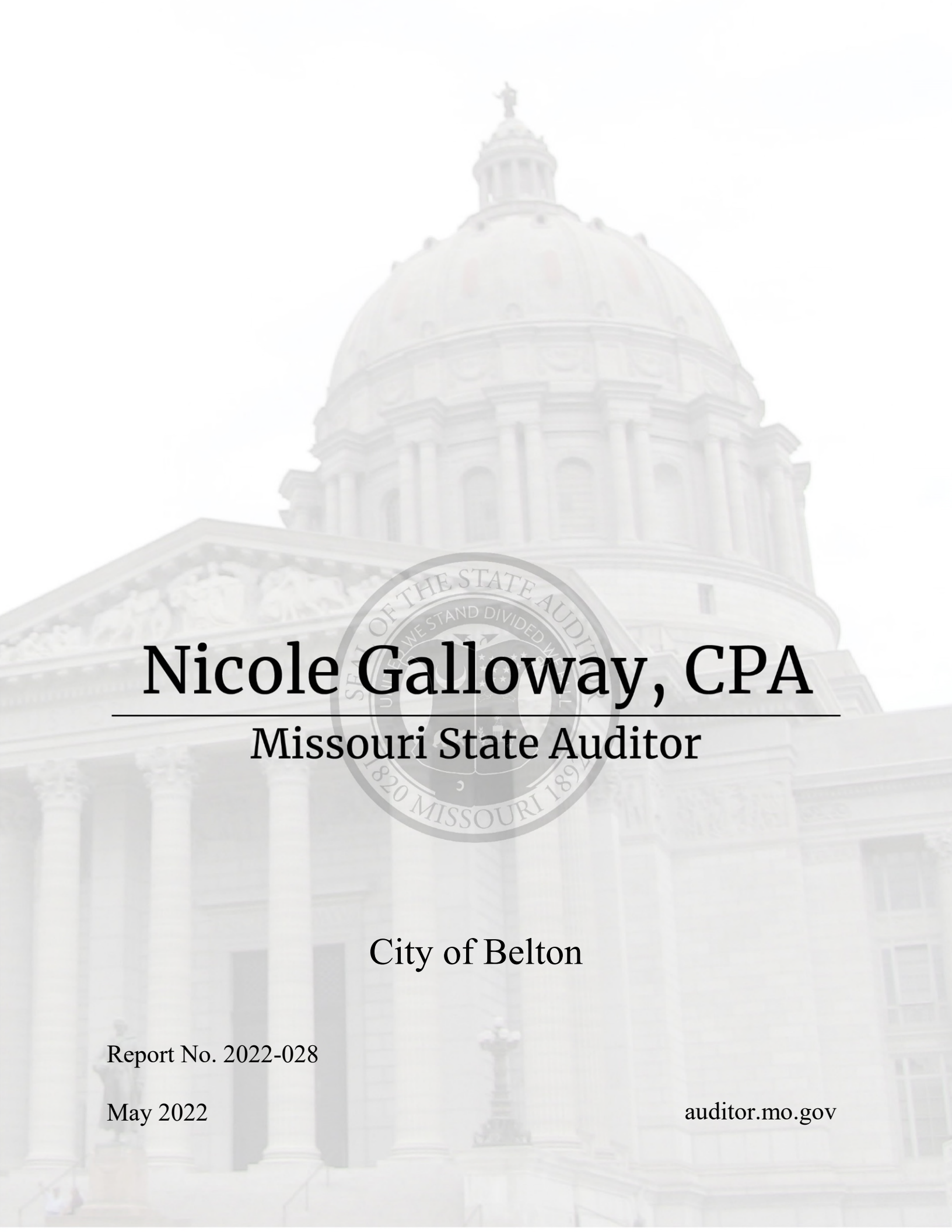
[7] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government,* May 14, 2019, is available at https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf, accessed March 8, 2022.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We will work with the other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.



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City of Belton

Report No. 2022-028

May 2022

auditor.mo.gov

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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Belton

Allocations and Disbursements	The city's established procedures for allocating overhead and administrative costs to restricted funds are not adequate. During the years ended March 31, 2021, and 2020, approximately $2.9 million in administrative costs paid by the General Fund were allocated each year to various city funds. The beginning cash balance is included in the annual revenue totals for each of these funds, inflating revenues by approximately $17.8 million during the year ended March 31, 2020, with the majority (approximately $15 million) being the cash balances of the Wastewater and Water Funds. Recalculations of the overhead allocation excluding cash balances for these funds significantly decreased the amount of costs allocated to the Wastewater and Water Funds. Recalculations performed determined excess transfers were made from the Wastewater and Water Funds during fiscal year 2020 totaling $64,311 and $266,519, respectively. Documentation for other administrative costs allocated was not sufficient. In addition, some severance payments made to city employees were not approved by the Council or Park Board and may not have been necessary and/or reasonable.
Police Department's Controls and Procedures	The city has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over various financial accounting functions are performed by the Police department. The Police department's procedures for receipting and recording money are not adequate to ensure all money is handled properly. The city does not have adequate controls and procedures over seized property.
Parks and Recreation Department's Controls and Procedures	Parks and Recreation department personnel do not account for the numerical sequence of receipt slip numbers issued from the financial accounting system, and procedures have not been established for a supervisory review of voided transactions, non-monetary transactions, and adjustments posted to the system.
Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Belton
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the City Council
City of Belton, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Belton. We have audited certain operations of the city in fulfillment of our duties. The city engaged Troutt Beeman & Co., P.C., Certified Public Accountants, to audit the city's financial statements for the years ended March 31, 2021, and 2020. To minimize duplication of effort, we reviewed the CPA firm's report for the year ended March 31, 2020, audit, since the year ended March 31, 2021, audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2021. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

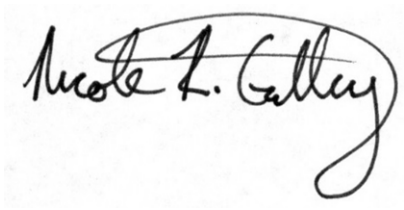
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and its audited financial reports and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Belton.



Nicole R. Galloway, CPA
State Auditor

1. Allocations and Disbursements

The city's established procedures for allocating overhead and administrative costs to restricted funds are not adequate to ensure restricted money is used only for intended purposes, and some amounts transferred from the Wastewater and Water Funds are not adequately supported. In addition, some severance payments made to city employees were not approved by the Council or Park Board and may not have been necessary and/or reasonable.

1.1 Cost allocations and transfers

The process used by the city to allocate overhead and administrative costs to the Wastewater and Water Funds is questionable, and recalculations performed indicate excess transfers totaling $64,311 and $266,519, respectively, were made to the General Fund during fiscal year 2020. During the years ended March 31, 2021, and 2020, approximately $2.9 million in administrative costs paid by the General Fund were allocated each year to various city funds.

Budgeted transfers are made each year from the Park, Street, Wastewater, and Water Funds to reimburse the General Fund for overhead and administrative costs incurred by several city departments budgeted within the General Fund. In addition, budgeted transfers are made each year from the Street, Wastewater, and Water Funds to reimburse the General Fund for budgeted Public Works billing costs that consist of the Public Works department and garage costs charged to the General Fund. The city also makes budgeted transfers from the Wastewater and Waters Funds to reimburse the General Fund for utility billing costs that consist of 100 percent of the budgeted salary and employee benefits for 3 employees paid from the General Fund. These transfers are budgeted annually and the amount allocated to each fund is either established by the Council (overhead allocation) or based on budgeted costs (Public Works billing allocation). The methods utilized in making these allocations are discussed in more detail below.

For the overhead and Public Works billing allocations, a process was developed during fiscal year 2019 to compare budgeted transfers made the prior year from the various restricted funds to what transfers would have been made for that year based on actual costs instead of budgeted amounts. The differences are added together to determine if a restricted fund transferred too much money to the General Fund. If this difference for the 2 allocations indicates a fund's total budgeted transfers were more than the calculated allocation based on the prior year's actuals, the General Fund may, with Council approval, reimburse that fund. If a fund's total budgeted transfers were not sufficient compared to the calculated allocation (i.e., an under payment), an additional transfer is likely not requested. A comparison is not performed for the utility billing transfer. Our review of these allocations and the results of the comparisons performed for the fiscal year 2020 transfers identified multiple concerns as follows.

Overhead allocation

The overhead allocation represents each fund's share of the expenses for the following General Fund departments: Legislative, Administration, City

Attorney, City Clerk, Information Technology, Finance, Inspection, and Community Planning. The budgeted amount allocated to each fund for overhead is as follows.

Fund	Budgeted Overhead Allocation
Park	$ 53,000
Street	97,471
Wastewater	618,674
Water	815,025
Total	$1,584,170

The annual amounts budgeted for overhead allocations from the Street, Wastewater, and Water Funds have not changed since 2016, and the annual amount budgeted for the Park Fund has not changed since 2018. In addition, the Golf Fund is included in the allocation calculation, although the Council has made the decision to not allocate any costs to it.

The results of the overhead allocation comparison for the fiscal year ended March 31, 2020, were as follows:

Table 1: Overhead Allocation - Fiscal Year Ended March 31, 2020

Fund	Actual Revenue	Percentage of Revenue[1]	Calculated Allocation Amount	Budgeted Allocation Amount	Amount Over/(Under) Transferred
General	$ 17,039,505	30.07	$ 1,014,990	$ 1,619,041	$ 604,051
Park	4,133,824	7.30	246,239	53,000	(193,239)
Street	5,331,766	9.41	317,597	97,471	(220,126)
Golf	1,391,617	2.46	82,894	0	(82,894)
Wastewater	15,149,733	26.74	902,423	618,674	(283,749)
Water	13,611,903	24.02	810,819	815,025	4,206
Total	$ 56,658,348	100.00	$ 3,374,962	$ 3,203,211	$ (171,751)

[1] Percentages shown are rounded.

We identified several concerns regarding these overhead allocations:

- When determining the percentages to be applied to each fund for the overhead allocation comparison calculation that began in 2019, the beginning cash balances carried over from the prior fiscal year were included in the actual annual revenue totals for all funds except the General Fund. City personnel could not explain why an allocation based on annual revenue would include the prior year's ending cash balances, or why it was not included for the General Fund. Including beginning cash balances for the restricted funds inflated 2020 revenues by approximately $17.8 million, with the majority (approximately $15 million) making up the cash balances of the Wastewater and Water Funds. We recalculated the overhead allocation excluding cash balances

for all funds, which significantly decreased the percentage of revenue for the Wastewater and Water Funds, which would have caused the calculated allocation amount to decrease for both funds. The recalculated differences (over/(under)) are as follows:

Table 2: Recalculated Overhead Allocation - Fiscal Year Ended March 31, 2020

Fund	Actual Revenue Excluding Cash Balances	Recalculated Percentage of Revenue[1]	Recalculated Allocation Amount	Budgeted Allocation Amount	Recalculated Over/(Under) Transferred
General	$ 17,039,505	43.90	$ 1,481,455	$ 1,619,041	$ 137,586
Park	3,771,479	9.72	327,901	53,000	(274,901)
Street	3,189,719	8.22	277,322	97,471	(179,851)
Golf	1,152,390	2.97	100,192	0	(100,192)
Wastewater	7,404,813	19.08	643,792	618,674	(25,118)
Water	6,260,473	16.13	544,300	815,025	270,725
Total	$ 38,818,379	100.00	$ 3,374,962	$ 3,203,211	$ (171,751)

[1] Percentages shown are rounded.

Comparing the percentages and differences in these tables shows that removing the cash balances from the calculations would significantly decrease the overhead costs allocated to the Wastewater and Water Funds for fiscal year 2020, which would impact if, or how much, each fund is due a refund.

- The city has not evaluated what departmental costs should be included in the overhead allocations. The current comparison calculation process uses the total costs for each department included in the calculation and does not review the types of costs making up the total costs for each department. Some costs included in the allocation do not benefit multiple city funds and should not be included. For example, transfers made from the General Fund to help subsidize other city funds are included when determining the actual total costs to allocate even though these transfers do not benefit the allocated funds. These transfers, totaling $815,793 in fiscal year 2020, represent approximately 24 percent of the total costs allocated. There was no written documentation or justification for how transfers made to other city funds provided a benefit to the specific city funds included in the overhead allocation.

- Some of the General Fund departments included in the overhead cost allocation may not provide specific administrative support to each of the restricted funds included in the allocations. The city could not provide justification for the reason certain departments were included in the allocation, other than stating that they have always been included. The Inspection and Community Planning departments do not clearly provide administrative services to the various restricted funds included in the

allocation, and thus including 100 percent of those departments' expenses in the allocation is questionable.

Public Works billing allocation

The Public Works billing transfers are based on the current year budgeted costs and are allocated 50 percent to the Wastewater Fund, 35 percent to the Water Fund, and 15 percent to the Street Fund. These percentages are estimated, but according to city personnel, are based on each fund's projected workload for the Public Works staff who perform engineering, administrative, and inspection services. No documentation was provided to support how the allocation percentages were determined. The percentages allocated to the Wastewater and Water Funds were 45 and 40 percent, respectively, until fiscal year 2020, when they changed to the current percentages. During the year ended March 31, 2020, transfers to the General Fund for the Public Works billing allocation from the Street, Wastewater, and Water Funds totaled $1,135,571. The comparison of budget to actual costs for the Public Works billing allocation indicated actual costs were only $956,713. Based on these results, too much was allocated to the Street, Wastewater, and Water Funds by $26,829, $89,429, and $62,600, respectively.

Transfer comparison and impact of recalculated overhead allocations

Once the comparison of budget to actual amounts is complete for the overhead and Public Works billing allocations, the differences are added together to determine if the cost allocations to the Wastewater or Water Funds are too high. Although the comparisons showed the Water Fund was due a refund from the General Fund for both 2018 and 2019, no reimbursement had been made for either year as of February 2021. At that time, city personnel identified an error in an allocation spreadsheet formula that prevented staff from identifying excess allocation transfers made from the Water Fund to the General Fund in fiscal year 2018 and 2019. The net differences for the 3 years (2018 to 2020) were combined and in March 2021 the Council approved a payment from the General Fund to reimburse the Water Fund for $230,793. The net difference for the Wastewater Fund for the 3 years was an under payment of $379,362, and thus no reimbursement was made.

Based on the recalculated overhead allocation differences for fiscal year 2020 (Table 2) combined with the Public Works billing differences, the Wastewater and Water Funds were overcharged $64,311 and $333,325, respectively, for the year ended March 31, 2020, for these 2 types of transfers. The Water Fund was already reimbursed $66,806 for excess transfers, and would have received an additional $266,519 reimbursement if the cash balances had been excluded from the overhead allocation calculations. Since the Wastewater Fund had received no reimbursement, it would have been reimbursed by the amount overcharged, or $64,311. We did not recalculate the overhead allocation for 2018 and 2019, but cash balances were also included in the comparison calculations for those years and would have

caused similar impacts on the overall calculations for these 2 funds in those years.

Utility billing allocation

The budgeted costs during the year ended March 31, 2021, for 3 city employees who are responsible for utility billings and collection procedures, who were paid from the General Fund, were split evenly between the Wastewater and Water Funds, with each fund transferring $76,945 to the General Fund. These 3 employees also provide services that benefit other funds, including collecting payments for other services such as trash, permits, and business licenses. There is no documentation to support why these costs are fully allocated to only the Wastewater and Water Funds. In addition, the amount transferred each year based on budgeted amounts compared to actual amounts is not calculated, similar to the other allocations, to determine if the restricted funds were over or under charged. City personnel indicated they believed the fluctuations between budgeted and actual amounts for these 3 staff would be small, and thus these fluctuations have not been tracked.

Conclusion

Allocation policies and procedures should be reviewed to ensure restricted funds are used for allowable purposes. Based on our recalculations, the methods used to allocate overhead and administrative costs paid by the General Fund have resulted in excess administrative costs being allocated to the Wastewater and Water Funds.

The proper allocation of expenses is necessary for the city to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining a reasonable basis to allocate costs from shared functions/employees benefiting multiple funds.

1.2 Utility charges

The city has no documentation to support how the annual franchise tax transfer or payment in lieu of tax (PILOT) amounts transferred from the Wastewater and Water Funds to the General Fund were determined. Neither of these transfers represent a reimbursement of costs incurred by either utility, which is accomplished through the transfers discussed in section 1.1.

Franchise taxes

During the year ended March 31, 2021, franchise taxes totaling $513,910 were transferred from the Wastewater Fund and $479,990 from the Water Fund to the General Fund, based on 7 percent of budgeted sales and fees revenue of each fund. From fiscal year 2015 to fiscal year 2021, these 2 restricted funds each transferred over $3.1 million of water and wastewater revenues to the General Fund for franchise taxes. The City Attorney indicated the city charges other commercial utilities the same 7 percent franchise tax rate.

PILOT

A PILOT is also charged to each of these funds, which totaled $115,000 ($65,000 to the Water Fund and $50,000 to the Wastewater Fund), during the year ended March 31, 2021. The city could provide no written documentation for how the amount of this PILOT was determined, but indicated the amounts were established during the year ended March 31, 2000, and have remained unchanged since then. The city indicated the PILOT is charged in lieu of the tax on the property and land that the sewer plant, lift stations, water towers and pump stations, etc., are using for which the city would otherwise be receiving taxes. PILOT payments from the Water and Wastewater Funds to the General Fund totaled $455,000 and $350,000, respectively, from fiscal years 2015 through 2021.

Conclusion

During fiscal year 2020, when considering the various cost allocations discussed in section 1.1, the franchise tax transfers, and PILOT, the city transferred $1,806,810 from the Water Fund in total and had water revenue of $6,260,473, for a 28.9 percent transfer rate. For the Wastewater Fund, the total transferred was $1,792,741, with sewer revenue of $7,404,813, for a 24.2 percent transfer rate. To ensure utility transfers are reasonable and proper, it is important the city ensure the transfers reasonably relate to the services being provided and formally document the process for determining the percentage or amount to be charged. In addition, when considering reasonableness, the Council should consider the bond covenants related to the 2015 water works and sewage bonds, which do not permit excess funds to be diverted to the general government or municipal functions of the city.

1.3 Severance agreements

The city entered into severance agreements totaling $240,119 with 11 employees between January 2016 and August 2020 that may not have been necessary and/or reasonable. In most instances, these agreements were not approved by the Council or Park Board, as applicable. Severance pay and insurance benefits were provided to all 11 employees for periods ranging from 2 to 26 weeks, totaling $233,125. Under these agreements, the city received a release from any future legal liabilities. Severance payments totaling $6,994 for sick leave hours in excess of the number of hours authorized by city code were paid for 2 employees. Only 2 of the 9 severance agreements with non-park employees were approved by the Council and neither agreement with park employees was approved by the Park Board. The other agreements were signed by either the City Manager or the City Manager's designee. In addition, none of these employees had an employment contract and it is not clear whether these severance payments were a necessary and/or a reasonable use of city funds.

To ensure city funds are spent appropriately, all contracts should be approved by the Council or Park Board, as applicable, and be in the best interest of the city. In addition, Section 432.070, RSMo, states any contract with the city shall be subscribed by the parties thereto, or their agents authorized by law and duly appointed and authorized in writing. If authorization is granted for

an agent to act on behalf of the Council or Park Board, the authorization should be written and entered into the Council or Park Board meeting minutes.

Recommendations

The City Council:

1.1 Allocate overhead and other administrative costs to city funds based on specific criteria, ensure costs allocated represent administrative costs that benefit all the restricted funds included in the allocation, and discontinue including cash balances when determining overhead allocation percentages.

1.2 Review payments from the Wastewater and Water Funds to the General Fund to ensure they reasonably relate to the services being provided and maintain documentation to support the amounts transferred.

1.3 And Park Board consider the necessity of severance packages in the future and if granted, ensure they are reasonable and authorized by the Council and/or Park Board.

Auditee's Response

1.1 ADOPTED - Based on this recommendation from the State Auditor's Office, the city has engaged a consulting firm to review and update its General Fund cost allocations to the Golf, Street, Water, Sewer (Wastewater), Solid Waste Disposal, Park, and Hotel/Motel Tax Funds. The firm's report is anticipated to be delivered before the end of the current fiscal year.

1.2 ADOPTED - The city will take the auditor's recommendation under advisement and continue to review the transfers each year to ensure the transfers are made in accordance with applicable Missouri law, including Pace v. City of Hannibal and Arbor Investments v. City of Hermann.

1.3 ADOPTED BY BOTH COUNCIL AND PARK BOARD - All severance and release agreements will continue to be reviewed on a case-by-case basis with the city's legal counsel, and when found necessary, reasonable, and appropriate, the agreements will be authorized by the City Council and/or Park Board.

2. Police Department's Controls and Procedures

The Police department's controls and procedures need improvement. The Police department's receipts include record requests, bonds, inmate/jail funds, and other miscellaneous receipts. During the year ended March 31, 2021, Police department personnel processed receipts totaling approximately $130,000.

2.1 Segregation of duties

The city has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over various financial accounting functions are performed by the Police department. One employee is responsible for most financial duties of both the bond and inmate/jail accounts including receipting and disbursing money, preparing deposits, posting transactions to the accounting system, preparing monthly bank reconciliations, and preparing annual financial reports for the Finance department. Another employee is responsible for records requests received by the Police department that includes receiving money, maintaining a log of payments received, and preparing transmittals. No independent reviews of receipt, disbursement, and deposit/transmittal records is performed for either employee to ensure all money collected was properly recorded, deposited/transmitted timely, and properly disbursed.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed.

2.2 Receipting and recording

The Police department's procedures for receipting and recording money are not adequate to ensure all money is handled properly.

- Receipt slips are not issued for record requests, payments received are not immediately recorded in the receipts log maintained or are not recorded, and the method of payment is not always indicated. In addition, notations are not made in the log to indicate when transmittals are made, making it difficult to determine which transactions are included in a particular transmittal. As a result, a reconciliation of the composition of receipts to the composition of transmittals cannot be performed. A cash count performed on January 26, 2021, identified cash receipts totaling $325 and checks totaling $315. At the time of our count, 24 of the 58 checks on hand, totaling $145, had not been recorded in the receipts log. We scanned receipts logs prepared for 2020 and haphazardly selected the December 4, 2020, transmittal (prepared on December 1, 2020) to compare the composition of the transmittal to the composition of the receipts log. The transmittal consisted of $247 in cash and $305 in checks, while the receipts log indicated $180 in cash and $305 in checks. One $5 transaction did not indicate the composition, but was likely cash, resulting in $62 in cash transactions not recorded in the receipts log, or were recorded prior to the November transmittal, but were not included with that transmittal. The receipts log is not provided to the Finance department with the transmittal. The employee stated the receipts log is not intended as an audit function for money taken in and indicated it was possible that some transactions had not been recorded in the receipts log.

- Checks received for records requests and bonds are not restrictively endorsed until a transmittal/deposit is prepared. The employees indicated they believe the risk of someone misappropriating or stealing a check is minimal considering entry to the Police department is secured.

Failure to implement adequate receipting, recording, and depositing/transmitting procedures increases the risk that loss, theft, or misuse of funds will go undetected.

2.3 Seized property

The city does not have adequate controls and procedures over seized property. Inventory records are not accurate and a physical inventory of seized property has not been performed since at least 2010. In addition, the city has not adopted procedures to periodically review cases and dispose of related seized property items. Some seized property has been held for years.

The computerized system used to track seized property contains records of items dating back to 2001. A physical inventory of seized property has not been completed since at least prior to 2011. The inventory system included 16 items that were entered into the system between 2001 and 2010. Police personnel were unable to locate any of these items, but indicated one of the items (bicycle) was determined to be missing several years ago and the system had not been updated. We identified several seized items still on hand for closed cases, including drugs and drug paraphernalia. The oldest of these items was seized in 2012.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records should be maintained and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

Recommendations

The City Council:

2.1 Segregate the accounting duties at the Police department. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.

2.2 Ensure receipt slips are issued for all money received at the Police department with the method of payment indicated and reconcile the composition of receipts to the composition of amounts deposited/transmitted. In addition, checks should be restrictively endorsed upon receipt.

2.3 Maintain a complete and accurate record of seized property, and ensure a periodic inventory is conducted and reconciled to the seized property system, and investigate any differences. In addition, ensure the Police department makes timely and appropriate dispositions of seized property in accordance with state law.

Auditee's Response

2.1 ADOPTED - Procedures were put into place effective April 2022 to require a supervisory review of detailed accounting and bank records.

2.2 ADOPTED - In April 2021, based on this recommendation from the State Auditor's Office, a new cash receipts program was purchased and implemented to account for all receipt slips and procedures were put into place to restrictively endorse checks immediately upon receipt.

2.3 ADOPTED - The FY2023 budget included a new full time Property Officer/Quartermaster position and new shelving for the property room. When the new shelving is delivered, a complete property room inventory will be conducted and reconciled to the seized property system and seized property will be disposed of in accordance with state law this year. An inventory of the property room will be done at least biannually, thereafter.

3. Parks and Recreation Department's Controls and Procedures

The Parks and Recreation department's controls and procedures for receipting and recording transactions need improvement. As a result, there is less assurance all money collected is accounted for properly. During the year ended March 31, 2021, Parks and Recreation department personnel processed receipts totaling approximately $1.7 million.

3.1 Receipting procedures

Parks and Recreation department personnel do not account for the numerical sequence of receipt slip numbers issued from the financial accounting system. The department's financial accounting system assigns one numerical receipt slip sequence, with various personnel issuing receipt slips at different cash collection points, such as the pool, community center, or concessions at one of the city parks. Receipts from the various collection points are transmitted daily to the parks' offices for deposit. A cash receipts journal showing receipts separated by collection point is reviewed by a supervisor for each cashier submitting a transmittal, but this journal only includes receipt slips for monetary transactions from each collection point. Receipt slips are also generated for voided and non-monetary transactions and there is no procedure in place to produce a report of all receipt slip numbers, listed numerically, rather than by collection point, to account for the numerical sequence of all

receipt slips. In addition, checks received are not restrictively endorsed until a deposit is prepared. Staff at the various collection points do not have endorsement stamps to allow restrictive endorsement upon receipt.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected.

3.2 Non-monetary transactions

Procedures have not been established for a supervisory review of voided transactions, non-monetary transactions, and adjustments posted to the system. Non-monetary transactions, including membership renewals or cancellations, event registrations, or complimentary concession items for staff and umpires, are transactions for which no money is received; however, a credit is applied in the system or the amount due is changed. Adjustment transactions include corrections for drawer overages or shortages from a previous days transactions or a chargeback for a declined ACH/debit transaction. Voided or non-monetary transactions can be entered by various employees at all the cash collection points within the department. Supervisory review of these transactions is not performed and documented. A supervisor performs a review of cash receipt journals for each collection point and the amount of money transmitted, but the journals only include monetary receipts. This same employee is responsible for making adjustments to the system and no supervisory review of those adjustments is performed.

An independent and/or supervisory review and approval of voided and nonmonetary transactions and adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

Recommendations

The Park Board:

3.1 Ensure procedures are adopted to account for the numerical sequence of all receipt slips issued and for checks to be restrictively endorsed immediately upon receipt.

3.2 Require an independent and/or supervisory review and approval of all voided and non-monetary transactions and adjustments made in the system.

Auditee's Response

3.1 ADOPTED - Procedures were put into place effective March 2021 to account for the numerical sequence of all receipt slips issued and for checks to be restrictively endorsed immediately upon receipts.

3.2 ADOPTED - Procedures were put into place effective April 2022 to require a random independent review and approval of voided and

non-monetary transactions and adjustments made in the cash receipts system.

4. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

To ensure compliance with state law, the Council needs to develop a written policy to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The City Council develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

ADOPTED - The city will research and adopt a policy to address electronic communications management and retention before the end of the current fiscal year.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed February 17, 2022.

City of Belton
Organization and Statistical Information

The City of Belton is located in Cass County. The city was incorporated in 1872 and is currently a constitutional charter city operating under the provisions for a mayor, council, and city manager form of government. The city employed 198 full-time employees and 161 part-time employees on March 31, 2021.

City operations include utility services (water, sewer, and trash), police, fire, emergency medical services, maintenance of streets, economic development, recreational facilities (parks, pool, wellness center, and community center), and golf course.

Mayor and City Council

The city government consists of a mayor and eight-member city council. The members are elected for 3-year terms, with 2 members from each of the 4 wards. The mayor is elected at-large for a 4-year term and is a voting member of the city council. The Mayor is paid $1,400 per month with a $600 monthly car allowance and Councilmembers are paid $400 per month with a $300 monthly car allowance. The compensation of these officials is established by ordinance. The Mayor and Councilmembers as of March 31, 2021, are identified below.

Jeff Davis, Mayor (1)
Ryan Finn, Councilman (2)
Dave Clark, Councilman (3)
Dean VanWinkle, Councilman (4)
Chet Trutzel, Councilman (5)
Stephanie Davidson, Councilwoman (6)
Lorrie Peek, Mayor Pro Tem (7)
Tim Savage, Councilman (8)
Gary Lathrop, Councilman (9)

(1) Replaced by Norman K. Larkey, Sr., who was elected in April 2021.
(2) Replaced by Perry Gough, who was elected in April 2021.
(3) Appointed as Mayor Pro Tem in April 2021 and continues to serve in that role.
(4) Replaced by Angela Kraft, who was elected in April 2021.
(5) Replaced by James Pryan, who was elected in April 2022.
(6) Replaced by Allyson Lawson, who was elected in April 2021.
(7) Replaced by Chris Richardson, who was elected in April 2022.
(8) Passed away in December 2021. Bret White was appointed to this position in January 2022 and was elected in April 2022.
(9) Replaced by Rob Powell, who was elected in April 2021.

Other Principal Officials

The City Manager, City Attorney, and Municipal Judge are appointed by the City Council and the Park Director is appointed by the Park Board. The City Manager appoints the City Clerk, Chief of Police,[2] and Department Directors with the final approval by the City Council.

[2] Effective April 13, 2021

The city's principal officials as of March 31, 2021, are identified below:

Alexa Barton, City Manager (1)
Andrea Cunningham, City Clerk
Brian Welborn, Parks and Recreation Department Director
Carolyn Yatsook, Economic Development Director
Greg Rokos, Public Works Director
James Person, Chief of Police (2)
John Sapp, Fire Chief
Padraic Corcoran, City Attorney
Ross C. Nigro, Jr., Municipal Judge

(1) Resigned in October 2021. This position remains vacant.
(2) Term expired in April 2021. Scott Lyons was appointed to this position in April 2021 after a change to the city charter made this an appointed position.

Financial Activity

A summary of the city's audited financial activity for the year ended March 31, 2021, obtained from the city's audited financial statements follows.

CITY OF BELTON, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -- GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2021

	General Fund	Park	Belton Town Centre-TIF	Street
REVENUES				
Taxes	$ 12,489,403	$ 734,311	$ 1,641,971	$ 1,964,778
Licenses and permits	693,037	-	-	25,557
Intergovernmental	1,899,773	136,719	-	1,280,025
Charges for services	2,426,301	1,671,044	-	-
Fees and fines	516,878	-	-	-
Interest income and unrealized gains (losses)	33,815	1,749	388	23,987
Contributions	-	-	-	1,189,640
Other	313,729	45,680	-	26,794
Interfund charges for support services	2,551,685	-	-	-
In lieu of taxes	116,297	-	673,631	-
Total revenues	21,040,918	2,589,503	2,315,990	4,510,781
EXPENDITURES				
Current expenditures:				
General government	3,211,172	-	-	-
Public safety	5,666,328	-	-	-
Public works	1,032,644	-	-	1,983,915
Fire and emergency services	5,529,493	-	-	-
Emergency management	98,434	-	-	-
Parks and recreation	-	2,913,007	-	-
Community and economic development	445,132	-	1,497,636	-
Municipal jail	453,166	-	-	-
Capital outlay	844,664	186,270	-	2,103,160
Debt service:				
Principal	-	48,626	2,080,000	-
Interest and other charges	-	8,009	53,313	-
Total expenditures	17,281,033	3,155,912	3,630,949	4,087,075
Excess (deficiency) of revenues over expenditures	3,759,885	(566,409)	(1,314,959)	423,706
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	113,796	-	-
Sale of capital asset	3,304	6,389	-	-
Transfers in	1,175,444	350,000	-	-
Transfers out	(1,504,185)	-	-	(40,443)
Total other financing sources and (uses)	(325,437)	470,185	-	(40,443)
Net change in fund balances	3,434,448	(96,224)	(1,314,959)	383,263
Fund balances - beginning	6,175,333	387,213	1,314,959	2,957,419
Fund balances - ending	$ 9,609,781	$ 290,989	$ -	$ 3,340,682

See accompanying notes.
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Debt Service - General Obligation Bond	Street Capital Projects	Storm Water Projects	Other Governmental Funds	Total Governmental Funds
$ 4,289,949	$ -	$ -	$ 6,221,435	$ 27,341,847
-	-	-	210,432	929,026
-	701,108	-	625,179	4,642,804
-	-	-	-	4,097,345
-	-	-	14,334	531,212
198,103	(2,280)	70,438	34,799	360,999
-	-	-	-	1,189,640
-	-	-	13,991	400,194
-	-	-	-	2,551,685
-	-	-	1,258,449	2,048,377
4,488,052	698,828	70,438	8,378,619	44,093,129
-	-	-	-	3,211,172
-	-	-	-	5,666,328
-	-	-	-	3,016,559
-	-	-	-	5,529,493
-	-	-	-	98,434
-	-	-	-	2,913,007
-	-	-	3,106,189	5,048,957
-	-	-	-	453,166
-	6,746,372	1,065,348	149,390	11,095,204
11,610,000	-	-	2,304,087	16,042,713
2,265,052	-	-	779,949	3,106,323
13,875,052	6,746,372	1,065,348	6,339,615	56,181,356
(9,387,000)	(6,047,544)	(994,910)	2,039,004	(12,088,227)
-	-	-	-	113,796
-	-	-	-	9,693
-	-	-	161,771	1,687,215
-	-	-	(390,443)	(1,935,071)
-	-	-	(228,672)	(124,367)
(9,387,000)	(6,047,544)	(994,910)	1,810,332	(12,212,594)
13,445,924	6,324,628	10,689,033	4,089,140	45,383,649
$ 4,058,924	$ 277,084	$ 9,694,123	$ 5,899,472	$ 33,171,055

See accompanying notes.
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CITY OF BELTON, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION --
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2021

	Sewer Fund	Water Fund	Golf Course Fund	Solid Waste Fund	Total
REVENUES,					
Charges for services	$ 7,962,040	$ 7,601,093	$ 1,131,711	$ 1,492,836	$ 18,187,680
OPERATING EXPENSES:					
Personnel services	747,478	613,676	558,330	-	1,919,484
Contractual services	241,653	142,465	42,203	1,224,059	1,650,380
Materials and supplies	83,835	56,009	216,883	-	356,727
Maintenance and repairs	332,461	233,876	58,045	-	624,382
Utilities	224,634	71,051	30,295	-	325,980
Water supply	1,055,987	1,704,183	-	-	2,760,170
Water supply for City facilities	-	169,482	-	-	169,482
Interfund charges for support services	1,238,496	1,028,790	-	-	2,267,286
Depreciation and amortization	1,453,792	633,000	93,652	69,403	2,249,847
Miscellaneous	37,225	46,208	12,108	7,544	103,085
	5,415,561	4,698,740	1,011,516	1,301,006	12,426,823
Operating income	2,546,479	2,902,353	120,195	191,830	5,760,857
NON-OPERATING REVENUES (EXPENSES):					
Franchise tax	(598,067)	(518,850)	-	-	(1,116,917)
Intergovernmental	1,768	501	3,305	-	5,574
Interest income and gains	79,780	73,471	6	2,039	155,296
Miscellaneous income	17,548	1,499	354	-	19,401
Capital contributions	690,147	366,870	-	-	1,057,017
Interest expense	(261,089)	(155,942)	(27,105)	(12,747)	(456,883)
Loss on disposal of assets	(33,433)	-	-	-	(33,433)
	(103,346)	(232,451)	(23,440)	(10,708)	(369,945)
Net income before transfers	2,443,133	2,669,902	96,755	181,122	5,390,912
Transfers in	-	-	247,856	-	247,856
Increase in net position	2,443,133	2,669,902	344,611	181,122	5,638,768
Total net position - beginning	25,955,109	19,316,939	148,997	184,109	45,603,154
Total net position - ending	$ 28,398,242	$ 21,986,841	$ 491,608	$ 365,231	$ 51,241,922

See accompanying notes.

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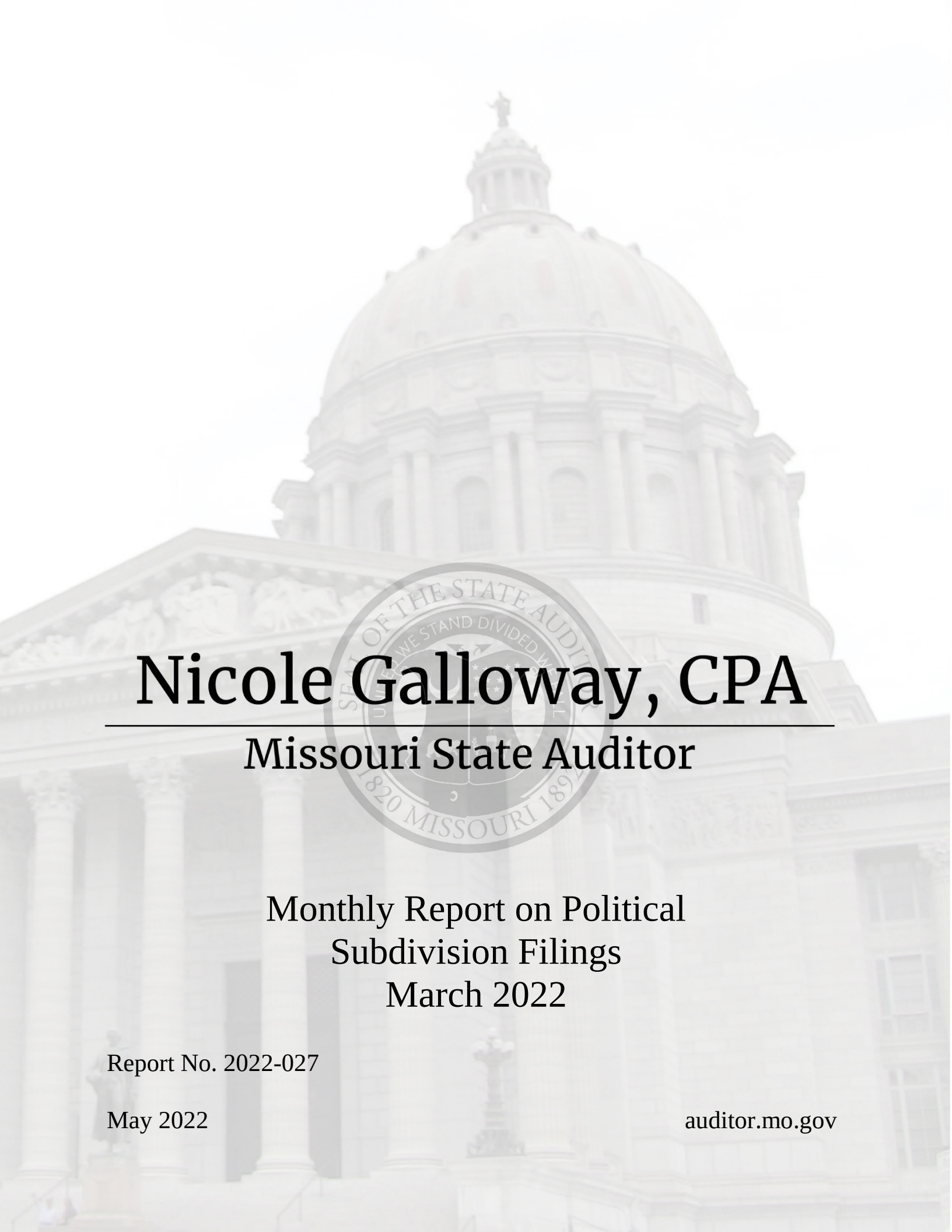

Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings March 2022

Report No. 2022-027

May 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
March 2022
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C Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in March 2022 8

D Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 28, 2022 Filed in March 2022 9

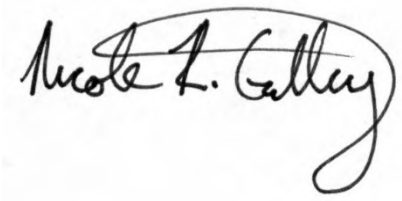
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 98 political subdivisions required to file a financial report by March 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in March 2022, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendix B-D.



Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings
March 2022
Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 98 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 98 political subdivisions, 83 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	No	
Andrew	PWSD 4 Andrew County	Yes	January 2, 2022
Boone	Business Loop CID	Yes	November 10, 2021
	Downtown CID	Yes	December 13, 2021
	North 763 CID	Yes	November 4, 2021
Butler	Drainage District 7 Butler County	Yes	December 16, 2021
Callaway	Millersburg FPD	Yes	February 13, 2022
Camden	Camdenton SRD Camden County	Yes	October 6, 2021
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 2, 2022
	Peculiar Main Street CID	Yes	March 14, 2022
	PWSD 2 Cass County	Yes	December 16, 2021
	West Peculiar FPD	Yes	December 15, 2021
Chariton	PWSD 3 Chariton-Linn County	Yes	March 18, 2022
Clay	1645 Kearney Road CID	Yes	March 14, 2022
	18th & Swift CID	Yes	January 26, 2022
	Downtown Excelsior Springs CID	Yes	February 18, 2022
	Elms Hotel CID	Yes	January 18, 2022
	North K.C. Missouri Light Rail TDD	No	
	North K.C. Destination Developers CID	Yes	March 14, 2022
	PWSD 3 Clay County	No	
	PWSD 9 Clay County	Yes	March 1, 2022
	Vintage Plaza CID	Yes	February 25, 2022
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	No	
Daviess	PWSD 2 Daviess County	No	
Franklin	Pacific FPD	Yes	November 23, 2021
	Phoenix Center II CID	Yes	March 31, 2022
	Sullivan FPD	Yes	November 23, 2021
	Sullivan Marketplace CID	Yes	December 2, 2021
	Washington Community FPD	Yes	November 16, 2021
Howell	PWSD 2 Howell-Oregon County	Yes	January 26, 2022
Jackson	Adams Dairy Landing CID	Yes	March 28, 2022
	Adams Farm TDD	Yes	March 2, 2022
	Central Jackson County FPD	Yes	January 28, 2022
	Coronado Drive TDD	Yes	March 2, 2022
	Downtown Blue Springs CID	Yes	March 2, 2022
	Fall Creek CID	Yes	March 11, 2022
	Fort Osage FPD	Yes	December 7, 2021
	Grandview Village CID	No	
	Little Blue Valley Sewer District	Yes	February 9, 2022
	North Blue Springs CID	Yes	March 11, 2022
	Oaks at Woods Chapel CID	Yes	March 11, 2022
	Raytown FPD	Yes	March 28, 2022
	Sunrise Farms CID	Yes	February 15, 2022
	Sunset Plaza CID	Yes	March 11, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Truman's Marketplace CID	Yes	March 29, 2022
	Truman's Marketplace TDD	Yes	March 29, 2022
	White Oak CID	Yes	March 11, 2022
Jasper	Levee District 1 Jasper County	Yes	October 8, 2021
Jefferson	Antonia FPD	Yes	December 3, 2021
	Glaize Creek Sewer District	No	
	High Ridge FPD	Yes	December 1, 2021
	Rock Community FPD	Yes	December 10, 2021
	Truman Village CID	Yes	December 1, 2021
Lafayette	Sni Valley FPD	Yes	February 4, 2022
Madison	Madison Memorial Hospital District	Yes	January 12, 2022
	PWSD 1 Madison County	Yes	November 15, 2021
Miller	Miller County NHD	Yes	February 11, 2022
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2022
Monroe	Clarence Cannon Water Commission	Yes	February 2, 2022
	Monroe City Ambulance District	Yes	February 17, 2022
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	January 18, 2022
Newton	Big Spring Plaza CID	Yes	November 18, 2021
Nodaway	Mary Mart CID	Yes	March 14, 2022
	Maryville Public Library District	Yes	March 31, 2022
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 9, 2022
Phelps	Forum Plaza CID	No	
	Move Rolla TDD	Yes	February 22, 2022
Pike	PWSD 1 Pike County	Yes	February 15, 2022
Platte	Consolidated PWSD 1 Platte County	Yes	March 23, 2022
	Farley Beverly Drainage District	Yes	March 10, 2022
Ralls	Cannon PWSD 1 Ralls County	Yes	March 16, 2022
Ray	PWSD 3 Ray County	Yes	January 25, 2022
Ripley	Doniphan-Ripley County PLD	Yes	March 14, 2022
	Ripley County Ambulance District	Yes	January 17, 2022
Schuyler	Schuyler County NHD	No	
Scott	PWSD 4 Scott County	Yes	January 14, 2022
Shelby	PWSD 1 Shelby County	Yes	December 30, 2021
St. Charles	HIE Richmond Center CID	No	
	Mountain Farm CID	Yes	December 30, 2021
	Shoppes of Mid Rivers CID	Yes	December 28, 2021
	St. Peters Hotel CID	No	
	Suemandy Drive One CID	Yes	December 28, 2021
	Suemandy Drive Two CID	Yes	December 28, 2021
	Suemandy/Mid-Rivers CID	Yes	March 9, 2022
St. Francois	Farmington Land ABG CID	Yes	January 21, 2022
	GPMVLC CID	Yes	March 29, 2022
	Maple Valley Plaza CID	Yes	January 20, 2022
	Mineral Area CID	Yes	November 8, 2021
St. Louis	25 North Central CID	Yes	March 16, 2022

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	7730 Bonhomme CID	Yes	January 24, 2022
	Daniele CID	Yes	February 28, 2022
	St. Louis County PID 1	Yes	March 29, 2022
St. Louis City	St. Louis Public Library Districts	Yes	February 21, 2022
Washington	PWSD 2 Washington County	Yes	November 8, 2021
Wayne	Clearwater Ambulance District	No	
Total Filed		83	
Total Not Filed		15	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2021
Filed in March 2022

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 3, 2022
Total Filed		1	

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in March 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Lincoln Community NHD	Yes	March 3, 2022
Caldwell	Caldwell County Ambulance District	Yes	March 1, 2022
Franklin	East Main & Highway 47 CID	Yes	March 9, 2022
Greene	James River Commons CID	Yes	March 16, 2022
Jackson	Crackerneck Center CID	Yes	March 16, 2022
Johnson	Johnson County Community Health	Yes	March 14, 2022
Lafayette	Little Sni A Bar WSD	Yes	March 1, 2022
	Wellington Napoleon WSD	Yes	March 1, 2022
St. Louis City	Lighthouse St. Louis TDD	Yes	March 15, 2022
Total Filed		9	

Acronyms:

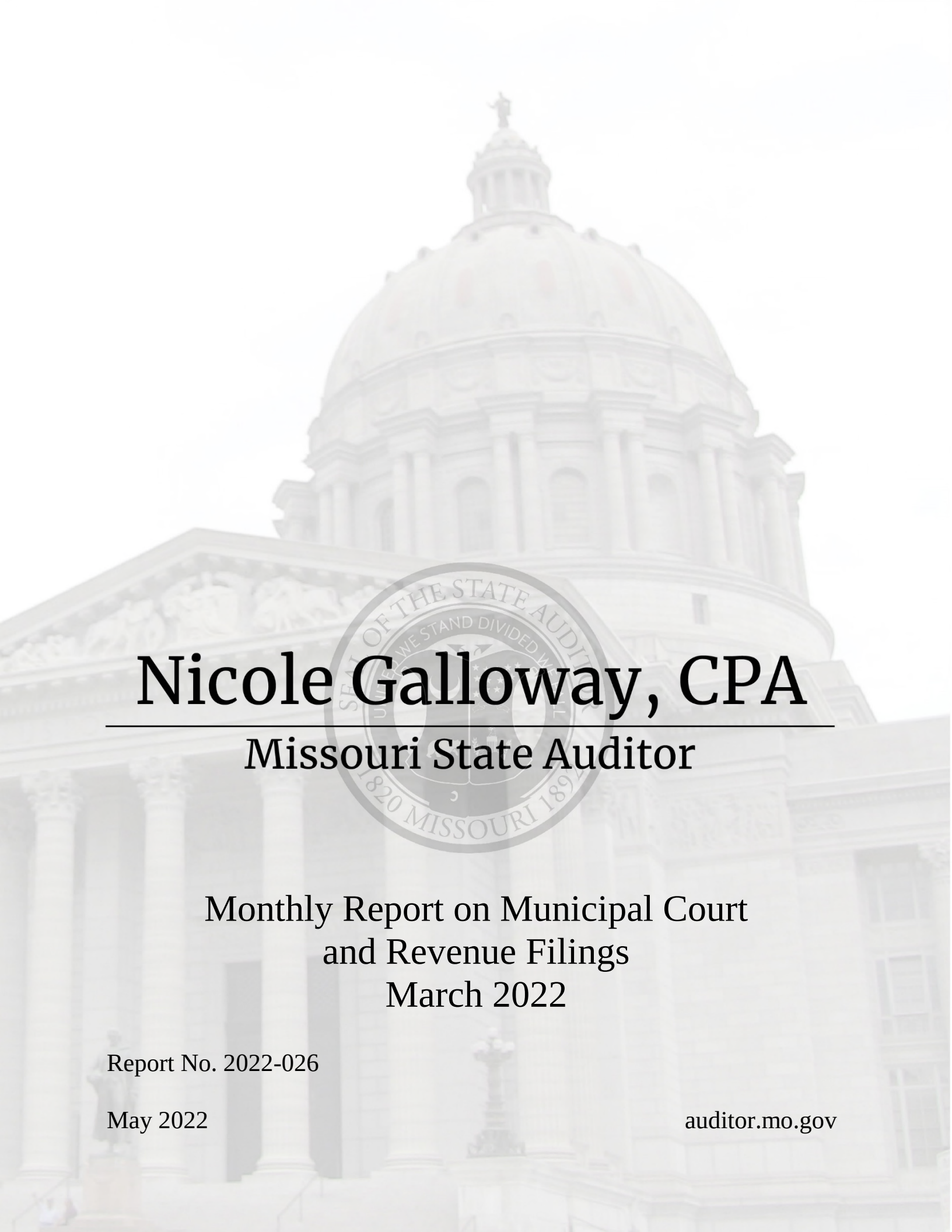
CID	Community Improvement District
NHD	Nursing Home District
WSD	Soil and Water Conservation Subdistrict

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in March 2022

Fiscal Year Ended August 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Richardson Crossing CID	Yes	March 22, 2022
Total Filed		1	

Acronyms:
CID Community Improvement District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings March 2022

Report No. 2022-026

May 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
March 2022
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C Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2021 Filed in March 2022 7

D Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2021 Filed in March 2022 8

E Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2021 Filed in March 2022 9

F Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in March 2022 10

G Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February, 2022 Filed in March 2022 11

NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by March 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 63 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in March 2022, after their filing deadline. The filing status for these 41 cities, 2 towns, and 6 villages is presented in summary on page 3 and by individual entity in Appendixes B and G.

Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 63 cities and 2 villages with a fiscal year end of September 30, 2021, whose financial report was due by March 31, 2022. Of the 65 municipalities, 49 filed the financial report timely. Of the 62 municipalities required to file an addendum, 39 filed timely. Of the 41 municipalities required to file a certification, 25 filed timely.

This report includes the filing status for 41 cities, 2 towns, and 6 villages that filed at least one of the items (financial report, addendum, or certification) in March 2022, after their filing deadline. Of these municipalities, 13 filed an annual financial report, 37 filed an addendum, and 14 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	No		No	n/a
Audrain	City of Farber	Yes	February 22, 2022	Yes	n/a
	City of Mexico	Yes	January 28, 2022	Yes	Yes
Barry	City of Exeter	Yes	January 19, 2022	Yes	n/a
Boone	City of Columbia	Yes	March 18, 2022	Yes	Yes
Camden	City of Camdenton	Yes	October 6, 2021	No	n/a
Cass	City of Peculiar	Yes	March 24, 2022	No	No
Cedar	City of El Dorado Springs	No		No	No
	City of Stockton	Yes	March 29, 2022	Yes	n/a
Clay	City of Excelsior Springs	Yes	March 31, 2022	Yes	Yes
	City of North Kansas City	Yes	March 31, 2022	Yes	Yes
	Village of Oakwood	No		n/a	n/a
Clinton	City of Cameron	No		No	No
Dallas	City of Buffalo	Yes	March 31, 2022	No	n/a
Franklin	City of Sullivan	Yes	January 5, 2022	Yes	Yes
	City of Washington	Yes	March 30, 2022	Yes	n/a
Greene	City of Strafford	Yes	February 20, 2022	Yes	Yes
Henry	City of Clinton	Yes	March 24, 2022	Yes	Yes
	City of Montrose	Yes	November 23, 2021	Yes	n/a
	City of Urich	Yes	March 30, 2022	Yes	n/a
	City of Windsor	Yes	January 19, 2022	Yes	n/a
Jackson	City of Blue Springs	Yes	March 11, 2022	Yes	Yes
	City of Buckner	Yes	January 13, 2022	Yes	Yes
	City of Grandview	Yes	March 28, 2022	Yes	Yes
	City of Sugar Creek	No		No	No
Jasper	City of Duquesne	Yes	January 13, 2022	No	No
Jefferson	City of Festus	Yes	March 29, 2022	Yes	n/a
Johnson	City of Warrensburg	Yes	March 17, 2022	Yes	Yes
Lafayette	City of Concordia	Yes	February 25, 2022	No	No
	City of Higginsville	Yes	January 6, 2022	No	No
	City of Lake Lafayette	No		No	n/a
Linn	City of Brookfield	No		No	n/a
	City of Purdin	Yes	November 17, 2021	n/a	n/a
Macon	City of Atlanta	Yes	March 28, 2022	Yes	n/a
Madison	City of Fredericktown	No		No	No
McDonald	City of Anderson	Yes	March 31, 2022	Yes	Yes
Moniteau	City of Tipton	Yes	December 15, 2021	Yes	Yes
Monroe	City of Monroe City	No		No	No
Newton	City of Neosho	Yes	March 17, 2022	Yes	Yes
Nodaway	City of Maryville	Yes	March 22, 2022	Yes	Yes
Ozark	City of Gainesville	Yes	March 31, 2022	Yes	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
	Village of Theodosia	Yes	December 28, 2021	Yes	n/a
Phelps	City of Rolla	Yes	March 1, 2022	Yes	Yes
Pike	City of Bowling Green	Yes	March 21, 2022	Yes	n/a
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Yes	March 31, 2022	Yes	No
Ray	City of Richmond	Yes	March 14, 2022	Yes	Yes
Saline	City of Marshall	Yes	January 20, 2022	No	Yes
Shelby	City of Hunnewell	Yes	March 30, 2022	n/a	n/a
St. Charles	City of St. Peters	Yes	March 29, 2022	Yes	Yes
	City of Weldon Spring	Yes	March 31, 2022	Yes	Yes
St. Clair	City of Appleton City	Yes	March 3, 2022	No	n/a
	City of Osceola	No		No	n/a
St. Francois	City of Bonne Terre	No		No	No
	City of Farmington	No		No	No
	City of Park Hills	No		No	No
St. Louis	City of Clayton	Yes	March 29, 2022	Yes	Yes
	City of Cool Valley	No		No	No
	City of Greendale	Yes	February 21, 2022	Yes	Yes
	City of Normandy	Yes	March 28, 2022	Yes	Yes
	City of Pagedale	No		No	No
Ste. Genevieve	City of St. Mary	Yes	February 21, 2022	Yes	n/a
	City of Ste. Genevieve	Yes	February 15, 2022	Yes	n/a
Stoddard	City of Advance	Yes	January 25, 2022	Yes	Yes
Stone	City of Branson West	Yes	March 31, 2022	Yes	Yes
Total Filed		49		39	25
Total Not Filed		16		23	16
Total n/a		0		3	24

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in March 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Buchanan	City of Easton	**	May 28, 2021	Yes	n/a
Carroll	Town of Carrollton	**	June 30, 2021	Yes	n/a
Jefferson	City of Pevely	***	August 9, 2021	***	Yes
St. Louis	Village of Champ	**	January 8, 2021	Yes	Yes
Total Filed		0		3	2

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before March 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2021
Filed in March 2022

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	No		Yes	Yes
Total Filed		0		1	1

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in March 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cooper	City of Boonville	**	September 2, 2021	Yes	n/a
	City of Pilot Grove	**	April 7, 2021	Yes	n/a
Howell	City of West Plains	**	September 21, 2021	Yes	**
Montgomery	City of Jonesburg	**	July 13, 2021	Yes	n/a
Pettis	City of Sedalia	**	September 30, 2021	Yes	n/a
Saline	Village of Arrow Rock	**	May 10, 2021	Yes	No
Scott	City of Chaffee	**	September 1, 2021	Yes	**
St. Louis	City of Velda Village Hills	Yes	March 12, 2022	Yes	Yes
Total Filed		1		8	1

** Filed by September 30, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in March 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Grundy	City of Trenton	**	August 2, 2021	Yes	n/a
Total Filed		0		1	0

** Filed by October 31, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in March 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Amazonia	Yes	March 14, 2022	n/a	n/a
Buchanan	City of St. Joseph	Yes	March 2, 2022	**	**
Caldwell	City of Hamilton	***	January 18, 2022	Yes	n/a
Cape Girardeau	Village of Whitewater	No		Yes	n/a
Cass	City of Archie	***	February 1, 2022	Yes	n/a
Christian	City of Sparta	**	October 27, 2021	Yes	n/a
Dade	City of Greenfield	**	September 16, 2021	Yes	Yes
Dunklin	City of Arbyrd	**	September 10, 2021	Yes	Yes
	City of Campbell	Yes	March 5, 2022	No	No
	City of Holcomb	Yes	March 1, 2022	No	n/a
	City of Senath	**	October 21, 2021	Yes	Yes
Franklin	City of Pacific	***	February 28, 2022	Yes	***
Greene	City of Ash Grove	**	October 19, 2021	Yes	No
Grundy	City of Galt	Yes	March 18, 2022	n/a	n/a
Holt	City of Craig	***	February 9, 2022	Yes	n/a
Jasper	City of Carthage	**	December 27, 2021	Yes	Yes
Jefferson	City of Byrnes Mill	**	December 29, 2021	Yes	No
	City of Hillsboro	**	August 6, 2021	Yes	n/a
Newton	City of Granby	**	November 5, 2021	Yes	Yes
Pemiscot	City of Hayti	**	November 3, 2021	Yes	Yes
	Town of Cooter	***	February 23, 2022	Yes	Yes
Pettis	City of Green Ridge	No		Yes	n/a
Phelps	City of Doolittle	Yes	March 21, 2022	No	n/a
Ralls	City of New London	**	November 29, 2021	Yes	n/a
Randolph	City of Clark	***	February 15, 2022	Yes	n/a
	City of Huntsville	**	October 20, 2021	Yes	n/a
Ray	City of Lawson	**	December 29, 2021	Yes	No
Scott	City of Benton	**	December 30, 2021	Yes	n/a
Shelby	City of Shelbina	Yes	March 29, 2022	No	***
St. Louis	City of Webster Groves	Yes	March 21, 2022	**	**
Webster	City of Seymour	**	November 16, 2021	**	Yes
Total Filed		8		22	8

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before March 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022
Filed in March 2022

Fiscal Year Ended August 31, 2021

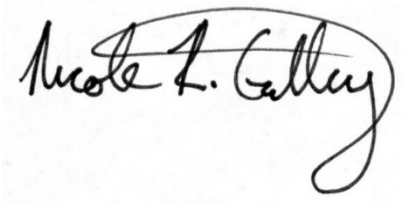
County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	Village of Merwin	Yes	March 31, 2022	n/a	n/a
Jefferson	City of Arnold	Yes	March 1, 2022	Yes	Yes
Scotland	City of Memphis	Yes	March 9, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	Yes	March 31, 2022	No	Yes
Total Filed		4		2	2

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Crawford County, Missouri

The Office of the State Auditor contracted for an audit of Crawford County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.



Nicole R. Galloway, CPA
State Auditor

March 2022
Report No. 2022-025

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Crawford County

2020-001	County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.
2020-002	The county should implement internal controls to require an initial and independent review and approval of all recurring journal entries.
2020-003	The county should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.
2020-004	Management reconcile the Schedule of Expenditures of Federal Awards with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

CRAWFORD COUNTY
STEELVILLE, MISSOURI

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2020 AND 2019

WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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CRAWFORD COUNTY
STEELVILLE, MISSOURI
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STEELVILLE, MISSOURI
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FINANCIAL SECTION

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

County Commission
Crawford County
Steelville, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Crawford County, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

County Commission
Crawford County
Steelville, Missouri

***Other Reporting Required by* Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
February 28, 2022

FINANCIAL STATEMENTS

CRAWFORD COUNTY
STEELVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	$ 546,993	$ 3,871,631	$ (3,509,099)	$ 909,525
Assessment Fund	505,557	325,264	(273,381)	557,440
Courthouse and Jail Capital Improvement Fund	169,267	163,070	(151,647)	180,690
American Disability Act Fund	50,451	18,342	(15,654)	53,139
Special Road and Bridge Fund	2,201,120	2,662,719	(2,881,905)	1,981,934
County Jail Fund	916,071	2,424,528	(2,308,152)	1,032,447
Inmate Security Fund	86,902	135,722	(92,616)	130,008
Law Enforcement Training Fund	23,041	10,463	(6,660)	26,844
Sheriff's Revolving Fund	3,971	12,261	(2,447)	13,785
Sheriff's Special Fund	13,867	33,559	(13,885)	33,541
Criminal Cost Fund	67,239	360,235	(369,517)	57,957
Prosecuting Attorney Bad Check Fund	25,995	2,406	(95)	28,306
Prosecuting Attorney's Tax Collection Fund	7,348	87	-	7,435
Prosecuting Attorney Training Fund	5,169	4,866	-	10,035
Records Preservation Fund	15,258	9,404	(8,524)	16,138
Recorder's Technology Fund	14,644	6,179	-	20,823
Children's Trust Fund	105	677	(311)	471
Election Services Fund	996	19,509	(11,242)	9,263
Global Imaging System Fund	24,794	10,337	(13,944)	21,187
Law Enforcement Restitution Fund	158,777	128,363	(143,064)	144,076
Tax Maintenance Fund	59,058	39,292	(29,140)	69,210
CARES Fund	-	2,827,542	(1,547,504)	1,280,038
Total	$ 4,896,623	$ 13,066,456	$ (11,378,787)	$ 6,584,292

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	$ (78,435)	$ 3,451,634	$ (2,826,206)	$ 546,993
Assessment Fund	445,451	306,072	(245,966)	505,557
Courthouse and Jail Capital Improvement Fund	226,670	165,089	(222,492)	169,267
American Disability Act Fund	34,475	16,301	(325)	50,451
Special Road and Bridge Fund	1,871,218	2,680,269	(2,350,367)	2,201,120
County Jail Fund	907,360	2,027,867	(2,019,156)	916,071
Inmate Security Fund	147,778	78,889	(139,765)	86,902
Law Enforcement Training Fund	30,426	7,569	(14,954)	23,041
Sheriff's Revolving Fund	8,342	11,639	(16,010)	3,971
Sheriff's Special Fund	55,829	30,660	(72,622)	13,867
Criminal Cost Fund	63,790	370,248	(366,799)	67,239
Prosecuting Attorney Bad Check Fund	24,340	1,770	(115)	25,995
Prosecuting Attorney's Tax Collection Fund	7,228	120	-	7,348
Records Preservation Fund	15,637	8,523	(8,902)	15,258
Recorder's Technology Fund	12,891	5,407	(3,654)	14,644
Children's Trust Fund	2	678	(575)	105
Election Services Fund	13,364	7,931	(20,299)	996
Global Imaging System Fund	24,569	8,664	(8,439)	24,794
Law Enforcement Restitution Fund	100,105	187,509	(128,837)	158,777
Prosecuting Attorney Training Fund	2,338	3,081	(250)	5,169
Tax Maintenance Fund	60,197	40,138	(41,277)	59,058
Total	$ 3,973,575	$ 9,410,058	$ (8,487,010)	$ 4,896,623

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 2,492,892	$ 2,121,004	$ 2,261,868	$ 2,478,645
Property Tax Revenue	12,538	19,500	62,264	120,000
Charges for Services	606,131	569,625	526,336	744,567
Intergovernmental	625,925	434,973	509,288	492,230
Other Revenues	18,213	15,700	87,768	3,701,862
Other Tax Revenue	38,629	34,040	1,569	1,900
Interest Income	18,803	5,280	2,541	685
Transfers In	58,500	58,500	-	50,000
Total Receipts	3,871,631	3,258,622	3,451,634	7,589,889
DISBURSEMENTS				
Automotive	40,037	39,663	74,904	67,766
Facilities Management Expenses	134,923	18,650	99,588	219,000
Juvenile Division	98,788	98,788	92,881	92,881
Grant Disbursements	12,579	-	-	-
Computer Expense	62,759	47,700	117,085	65,400
Court Cost	5,570	14,000	13,863	36,000
COVID-19 Expense	428,071	-	-	-
Contract Labor	25,650	31,500	7,585	7,400
Election Expense	124,566	131,500	34,539	50,320
Employee Benefits	250,724	262,148	239,202	367,364
Employee Training	8,901	14,438	7,546	12,162
Equipment	-	-	8,083	7,550
Insurance	73,026	53,000	52,925	22,000
Materials and Supplies	129,567	122,536	125,796	165,546
Miscellaneous	48,614	56,091	54,734	-
Payroll Taxes	127,616	129,608	138,935	143,508
Professional Services	150,196	402,253	137,376	228,106
Repairs and Maintenance	47,403	45,150	14,768	18,600
Salaries and Wages	1,677,796	1,697,424	1,558,087	4,055,443
Security	576	2,250	-	-
Travel	1,080	6,750	5,417	11,480
Utilities Expense	60,657	82,500	42,892	44,800
Total Disbursements	3,509,099	3,255,949	2,826,206	5,615,326
RECEIPTS OVER (UNDER) DISBURSEMENTS	362,532	2,673	625,428	1,974,563
Cash and Investments - Beginning of Year	546,993	546,993	(78,435)	(78,435)
CASH AND INVESTMENTS - END OF YEAR	$ 909,525	$ 549,666	$ 546,993	$ 1,896,128

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 55,293	$ 52,000	$ -	$ -
Property Tax Revenue	-	-	-	20,000
Charges for Services	262,162	221,000	296,686	262,500
Interest Income	7,809	6,000	9,386	500
Total Receipts	325,264	279,000	306,072	283,000
DISBURSEMENTS				
Automotive	1,775	3,500	1,745	5,000
Computer Expense	7,529	12,000	3,400	6,000
Employee Benefits	22,903	39,591	26,838	52,219
Employee Training	920	1,100	-	1,000
Equipment	-	-	278	2,500
Materials and Supplies	14,831	27,136	11,040	19,600
Miscellaneous	1,869	-	-	-
Payroll Taxes	14,761	15,822	3,996	-
Repairs and Maintenance	4,013	5,000	895	2,500
Salaries and Wages	202,282	206,815	197,491	191,899
Travel	614	1,500	-	1,300
Utilities Expense	1,884	2,540	283	-
Total Disbursements	273,381	315,004	245,966	282,018
RECEIPTS OVER (UNDER) DISBURSEMENTS	51,883	(36,004)	60,106	982
Cash and Investments - Beginning of Year	505,557	505,557	445,451	445,451
CASH AND INVESTMENTS - END OF YEAR	$ 557,440	$ 469,553	$ 505,557	$ 446,433

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Courthouse and Jail Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 160,800	$ 138,000	$ 141,145	$ 138,000
Intergovernmental	-	-	-	17,000
Other Revenues	-	-	20,210	155,000
Interest Income	2,270	2,000	3,734	-
Total Receipts	163,070	140,000	165,089	310,000
DISBURSEMENTS				
Facilities Management Expenses	-	-	7,825	8,000
Computer Expense	36,033	45,500	35,124	48,000
COVID-19 Expense	5,505	-	-	-
Contract Labor	-	-	13,739	20,000
Repairs and Maintenance	89,148	180,000	161,904	220,000
Salaries and Wages	20,961	10,000	3,900	-
Total Disbursements	151,647	235,500	222,492	296,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,423	(95,500)	(57,403)	14,000
Cash and Investments - Beginning of Year	169,267	169,267	226,670	226,670
CASH AND INVESTMENTS - END OF YEAR	$ 180,690	$ 73,767	$ 169,267	$ 240,670

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	American Disability Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 17,867	$ 15,000	$ 15,683	$ 15,000
Other Revenues	-	-	-	25,795
Interest Income	475	500	618	-
Total Receipts	18,342	15,500	16,301	40,795
DISBURSEMENTS				
Facilities Management Expenses	-	-	-	5,300
Repairs and Maintenance	7,154	5,900	325	500
Transfers Out	8,500	8,500	-	8,500
Total Disbursements	15,654	14,400	325	14,300
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,688	1,100	15,976	26,495
Cash and Investments - Beginning of Year	50,451	50,451	34,475	34,475
CASH AND INVESTMENTS - END OF YEAR	$ 53,139	$ 51,551	$ 50,451	$ 60,970

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 1,737,210	$ 1,554,150	$ 1,667,192	$ 1,585,000
Property Tax Revenue	732,858	645,000	689,588	626,000
Charges for Services	4,764	7,500	11,393	3,500
Intergovernmental	132,977	178,500	270,405	87,000
Other Revenues	607	2,500	2,754	-
Other Tax Revenue	24,941	21,200	-	200
Interest Income	29,362	9,200	38,937	2,600
Total Receipts	2,662,719	2,418,050	2,680,269	2,304,300
DISBURSEMENTS				
Automotive	170,825	220,200	168,505	177,200
Facilities Management Expenses	-	-	3,203	14,300
Road and Bridge Improvements	1,612,183	1,313,250	1,201,444	1,223,100
Computer Expense	-	2,200	-	-
COVID-19 Expense	16,283	-	-	-
Contract Labor	-	5,000	3,495	5,000
Employee Benefits	62,285	96,720	19,383	-
Employee Training	480	200	-	200
Insurance	149,791	183,500	156,255	205,000
Materials and Supplies	29,345	48,100	46,384	36,700
Miscellaneous	3,002	3,750	420	-
Payroll Taxes	51,323	55,168	56,184	73,083
Professional Services	2,582	6,000	179	1,000
Salaries and Wages	715,106	723,150	680,966	721,255
Security	2,500	2,500	-	-
Travel	-	700	-	700
Utilities Expense	16,200	15,800	13,949	12,000
Transfers Out	50,000	50,000	-	50,000
Total Disbursements	2,881,905	2,726,238	2,350,367	2,519,538
RECEIPTS OVER (UNDER) DISBURSEMENTS	(219,186)	(308,188)	329,902	(215,238)
Cash and Investments - Beginning of Year	2,201,120	2,201,120	1,871,218	1,871,218
CASH AND INVESTMENTS - END OF YEAR	$ 1,981,934	$ 1,892,932	$ 2,201,120	$ 1,655,980

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	County Jail Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 836,870	$ 650,000	$ 679,316	$ 650,000
Charges for Services	1,567,527	1,384,660	1,325,125	1,217,937
Other Revenues	6,823	-	6,729	912,572
Interest Income	13,308	10,000	16,697	-
Total Receipts	2,424,528	2,044,660	2,027,867	2,780,509
DISBURSEMENTS				
Automotive	126,451	133,000	120,791	116,000
Prisoner Expense	390,457	424,133	423,242	383,200
Computer Expense	16,544	15,000	134	-
Court Cost	-	-	24,493	-
COVID-19 Expense	165,935	-	-	-
Employee Benefits	175,439	187,134	181,025	244,946
Equipment	-	-	12,090	20,000
Insurance	53,661	54,000	2,505	-
Materials and Supplies	33,304	32,700	48,184	46,300
Miscellaneous	17,707	13,000	994	-
Payroll Taxes	79,985	99,626	24,111	-
Repairs and Maintenance	38,223	40,000	40,611	26,000
Salaries and Wages	1,107,630	1,342,296	1,064,081	1,228,569
Utilities Expense	102,816	102,100	76,895	73,000
Total Disbursements	2,308,152	2,442,989	2,019,156	2,138,015
RECEIPTS OVER (UNDER) DISBURSEMENTS	116,376	(398,329)	8,711	642,494
Cash and Investments - Beginning of Year	916,071	916,071	907,360	907,360
CASH AND INVESTMENTS - END OF YEAR	$ 1,032,447	$ 517,742	$ 916,071	$ 1,549,854

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 134,468	$ 89,600	$ 76,307	$ 90,500
Other Revenues	-	-	405	147,778
Interest Income	1,254	1,500	2,177	300
Total Receipts	135,722	91,100	78,889	238,578
DISBURSEMENTS				
Automotive	-	-	27,468	-
Prisoner Expense	105	200	2,419	575
Computer Expense	53,284	45,000	46,956	27,500
Contract Labor	24,727	20,000	-	-
Employee Training	-	-	3,839	-
Equipment	-	-	28,655	8,000
Materials and Supplies	8,269	17,244	20,586	14,250
Miscellaneous	-	-	393	-
Professional Services	-	-	1,729	1,750
Repairs and Maintenance	4,519	5,000	7,090	6,000
Utilities Expense	1,712	6,600	630	-
Total Disbursements	92,616	94,044	139,765	58,075
RECEIPTS OVER (UNDER) DISBURSEMENTS	43,106	(2,944)	(60,876)	180,503
Cash and Investments - Beginning of Year	86,902	86,902	147,778	147,778
CASH AND INVESTMENTS - END OF YEAR	$ 130,008	$ 83,958	$ 86,902	$ 328,281

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 2,529	$ -	$ 3,939	$ 4,500
Intergovernmental	6,951	6,000	3,377	-
Other Revenues	950	-	166	22,945
Interest Income	33	60	87	50
Total Receipts	10,463	6,060	7,569	27,495
DISBURSEMENTS				
Employee Training	6,660	5,000	12,877	4,000
Travel	-	-	2,077	1,000
Total Disbursements	6,660	5,000	14,954	5,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,803	1,060	(7,385)	22,495
Cash and Investments - Beginning of Year	23,041	23,041	30,426	30,426
CASH AND INVESTMENTS - END OF YEAR	$ 26,844	$ 24,101	$ 23,041	$ 52,921

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
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	Sheriff's Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ -	$ -	$ 8,051	$ 3,000
Other Revenues	12,138	7,000	3,483	8,342
Interest Income	123	100	105	150
Total Receipts	12,261	7,100	11,639	11,492
DISBURSEMENTS				
Equipment	-	-	-	1,025
Materials and Supplies	2,047	800	988	1,675
Miscellaneous	400	400	314	-
Payroll Taxes	-	-	105	-
Professional Services	-	-	400	450
Salaries and Wages	-	-	14,203	-
Total Disbursements	2,447	1,200	16,010	3,150
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,814	5,900	(4,371)	8,342
Cash and Investments - Beginning of Year	3,971	3,971	8,342	8,342
CASH AND INVESTMENTS - END OF YEAR	$ 13,785	$ 9,871	$ 3,971	$ 16,684

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019

	Sheriff's Special Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 32,546	$ 29,500	$ 28,446	$ 49,445
Other Revenues	785	12,000	1,513	77,274
Interest Income	228	400	701	300
Total Receipts	33,559	41,900	30,660	127,019
DISBURSEMENTS				
Automotive	-	-	6,033	4,000
Computer Expense	7,161	5,731	28,115	20,500
Materials and Supplies	4,459	1,800	31,769	2,250
Miscellaneous	1,327	9,500	5,473	-
Professional Services	-	-	-	-
Repairs and Maintenance	938	2,000	1,232	-
Total Disbursements	13,885	19,031	72,622	26,750
RECEIPTS OVER (UNDER) DISBURSEMENTS	19,674	22,869	(41,962)	100,269
Cash and Investments - Beginning of Year	13,867	13,867	55,829	55,829
CASH AND INVESTMENTS - END OF YEAR	$ 33,541	$ 36,736	$ 13,867	$ 156,098

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Criminal Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ 354,241	$ 368,510	$ 366,203	$ 365,697
Other Revenues	-	-	-	63,302
Interest Income	5,994	1,200	4,045	1,200
Total Receipts	360,235	369,710	370,248	430,199
DISBURSEMENTS				
Principal and Interest	368,917	368,510	365,599	-
Miscellaneous	-	-	-	430,199
Professional Services	600	1,200	1,200	-
Total Disbursements	369,517	369,710	366,799	430,199
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,282)	-	3,449	-
Cash and Investments - Beginning of Year	67,239	67,239	63,790	63,790
CASH AND INVESTMENTS - END OF YEAR	$ 57,957	$ 67,239	$ 67,239	$ 63,790

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Prosecuting Attorney Bad Check Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 2,091	$ 1,600	$ 1,331	$ 2,000
Other Revenues	-	-	-	24,340
Interest Income	315	100	439	150
Total Receipts	2,406	1,700	1,770	26,490
DISBURSEMENTS				
Court Cost	-	-	65	500
Miscellaneous	-	-	-	500
Professional Services	95	-	50	-
Total Disbursements	95	-	115	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,311	1,700	1,655	25,490
Cash and Investments - Beginning of Year	25,995	25,995	24,340	24,340
CASH AND INVESTMENTS - END OF YEAR	$ 28,306	$ 27,695	$ 25,995	$ 49,830

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Prosecuting Attorney's Tax Collection Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Motor Vehicle Tax	$ -	$ -	$ -	$ 500
Other Revenues	-	-	-	7,228
Interest Income	87	-	120	-
Total Receipts	87	-	120	7,728
DISBURSEMENTS				
Total Disbursements	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	87	-	120	7,728
Cash and Investments - Beginning of Year	7,348	7,348	7,228	7,228
CASH AND INVESTMENTS - END OF YEAR	$ 7,435	$ 7,348	$ 7,348	$ 14,956

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 4,779	$ 1,000	$ 3,031	$ 1,070
Other Revenues	-	-	-	2,338
Interest Income	87	25	50	15
Total Receipts	4,866	1,025	3,081	3,423
DISBURSEMENTS				
Employee Training	-	500	250	500
Total Disbursements	-	500	250	500
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,866	525	2,831	2,923
Cash and Investments - Beginning of Year	5,169	5,169	2,338	2,338
CASH AND INVESTMENTS - END OF YEAR	$ 10,035	$ 5,694	$ 5,169	$ 5,261

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019

	Records Preservation Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 9,238	$ 7,000	$ 8,244	$ 23,437
Interest Income	166	200	279	55
Total Receipts	9,404	7,200	8,523	23,492
DISBURSEMENTS				
Materials and Supplies	8,524	18,000	8,902	15,000
Salaries and Wages	-	-	-	3,768
Total Disbursements	8,524	18,000	8,902	18,768
RECEIPTS OVER (UNDER) DISBURSEMENTS	880	(10,800)	(379)	4,724
Cash and Investments - Beginning of Year	15,258	15,258	15,637	15,637
CASH AND INVESTMENTS - END OF YEAR	$ 16,138	$ 4,458	$ 15,258	$ 20,361

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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	Recorder's Technology Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 5,980	$ 4,500	$ 5,186	$ 4,700
Other Revenues	-	-	-	12,891
Interest Income	199	150	221	100
Total Receipts	6,179	4,650	5,407	17,691
DISBURSEMENTS				
Computer Expense	-	5,000	3,318	5,000
Materials and Supplies	-	3,000	306	3,000
Repairs and Maintenance	-	1,000	30	1,000
Total Disbursements	-	9,000	3,654	9,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,179	(4,350)	1,753	8,691
Cash and Investments - Beginning of Year	14,644	14,644	12,891	12,891
CASH AND INVESTMENTS - END OF YEAR	$ 20,823	$ 10,294	$ 14,644	$ 21,582

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
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	Children's Trust Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 675	$ 500	$ 672	$ 800
Interest Income	2	5	6	10
Total Receipts	677	505	678	810
DISBURSEMENTS				
Miscellaneous	311	505	575	810
Total Disbursements	311	505	575	810
RECEIPTS OVER (UNDER) DISBURSEMENTS	366	-	103	-
Cash and Investments - Beginning of Year	105	105	2	2
CASH AND INVESTMENTS - END OF YEAR	$ 471	$ 105	$ 105	$ 2

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CRAWFORD COUNTY
STEELVILLE, MISSOURI
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	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	$ 19,278	$ 9,394	$ 7,681	$ 6,789
Other Revenues	-	-	-	12,014
Interest Income	231	150	250	125
Total Receipts	19,509	9,544	7,931	18,928
DISBURSEMENTS				
Automotive	2,209	6,000	2,100	2,500
Election Expense	8,681	5,394	12,690	2,025
Computer Expense	104	-	445	-
Employee Training	-	600	12	600
Materials and Supplies	248	500	359	500
Travel	-	500	4,693	1,000
Total Disbursements	11,242	12,994	20,299	6,625
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,267	(3,450)	(12,368)	12,303
Cash and Investments - Beginning of Year	996	996	13,364	13,364
CASH AND INVESTMENTS - END OF YEAR	$ 9,263	$ (2,454)	$ 996	$ 25,667

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	Global Imaging System Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 9,997	$ 9,500	$ 5,315	$ 16,000
Other Revenues	-	38,000	2,878	24,569
Interest Income	340	850	471	184
Total Receipts	10,337	48,350	8,664	40,753
DISBURSEMENTS				
Computer Expense	5,900	34,000	5,657	11,000
Equipment	-	-	98	-
Materials and Supplies	1,044	8,046	2,637	3,000
Payroll Taxes	-	523	-	-
Repairs and Maintenance	-	2,500	47	-
Salaries and Wages	7,000	20,332	-	-
Total Disbursements	13,944	65,401	8,439	14,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,607)	(17,051)	225	26,753
Cash and Investments - Beginning of Year	24,794	24,794	24,569	24,569
CASH AND INVESTMENTS - END OF YEAR	$ 21,187	$ 7,743	$ 24,794	$ 51,322

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 126,728	$ -	$ 185,927	$ 180,000
Interest Income	1,635	-	1,582	-
Total Receipts	128,363	-	187,509	180,000
DISBURSEMENTS				
Automotive	24,173	-	-	80,000
Facilities Management Expenses	-	-	-	100,000
Computer Expense	23,092	-	11,474	-
Court Cost	-	-	1,773	-
Employee Training	12,568	-	6,808	-
Equipment	63	-	25,569	-
Materials and Supplies	-	-	53,270	-
Miscellaneous	54,784	-	1,067	-
Professional Services	864	-	15,182	-
Salaries and Wages	-	-	4,076	-
Sheriff Expense	27,520	-	9,000	-
Travel	-	-	618	-
Total Disbursements	143,064	-	128,837	180,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,701)	-	58,672	-
Cash and Investments - Beginning of Year	158,777	158,777	100,105	100,105
CASH AND INVESTMENTS - END OF YEAR	$ 144,076	$ 158,777	$ 158,777	$ 100,105

See accompanying Notes to Financial Statements.

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COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 38,424	$ 38,000	$ 39,217	$ 39,500
Interest Income	868	700	921	500
Total Receipts	39,292	38,700	40,138	40,000
DISBURSEMENTS				
Employee Training	-	-	850	850
Materials and Supplies	4,778	17,546	2,230	20,755
Professional Services	24,362	22,855	38,197	29,511
Total Disbursements	29,140	40,401	41,277	51,116
RECEIPTS OVER (UNDER) DISBURSEMENTS	10,152	(1,701)	(1,139)	(11,116)
Cash and Investments - Beginning of Year	59,058	59,058	60,197	60,197
CASH AND INVESTMENTS - END OF YEAR	$ 69,210	$ 57,357	$ 59,058	$ 49,081

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	CARES Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	$ 2,809,480	$ -	$ -	$ -
Interest Income	18,062	-	-	-
Total Receipts	2,827,542	-	-	-
DISBURSEMENTS				
CARES Disbursements	1,547,504	-	-	-
Total Disbursements	1,547,504	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,280,038	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	$ 1,280,038	$ -	$ -	$ -

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020

	Fines Fund	Surplus Land Fund	Family Access Fund	Drug Court Fund	DWI Court Fund	Cemetery Fund	CERF Fund	External Grants Fund	Political Subdivisions Fund	Collector Account Fund	Unclaimed Fees Fund	Total Agency Funds
ASSETS												
Cash and Certificates of Deposit	$ 45,496	$ (3,748)	$ 1,565	$ 6	$ 6	$ 71	$ 25,842	$ (1,290)	$ 9,739	$ 9,988,905	$ 212	$ 10,066,804
Total Assets	$ 45,496	$ (3,748)	$ 1,565	$ 6	$ 6	$ 71	$ 25,842	$ (1,290)	$ 9,739	$ 9,988,905	$ 212	$ 10,066,804
LIABILITIES AND FUND BALANCES												
Due to Others	$ 45,496	$ (3,748)	$ 1,565	$ 6	$ 6	$ 71	$ 25,842	$ (1,290)	$ 9,739	$ 9,988,905	$ 212	$ 10,066,804
Total Liabilities	$ 45,496	$ (3,748)	$ 1,565	$ 6	$ 6	$ 71	$ 25,842	$ (1,290)	$ 9,739	$ 9,988,905	$ 212	$ 10,066,804
FUND BALANCES	-	-	-	-	-	-	-	-	-	-	-	$ -
Total Liabilities and Fund Balances	$ 45,496	$ (3,748)	$ 1,565	$ 6	$ 6	$ 71	$ 25,842	$ (1,290)	$ 9,739	$ 9,988,905	$ 212	$ 10,066,804

See accompanying Notes to Financial Statements.

CRAWFORD COUNTY
STEELVILLE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019

	Fines Fund	Surplus Land Fund	Family Access Fund	Drug Court Fund	DWI Court Fund	Cemetery Fund	CERF Fund	External Grants Fund	Political Subdivisions Fund	Collector Account Fund	Unclaimed Fees Fund	Total Agency Funds
ASSETS												
Cash and Certificates of Deposit	$ 75,010	$ (3,106)	$ 1,547	$ 24,783	$ 36,352	$ (18)	$ (4,357)	$ (1,290)	$ 9,545	$ 10,886,459	$ 212	$ 11,025,137
Total Assets	$ 75,010	$ (3,106)	$ 1,547	$ 24,783	$ 36,352	$ (18)	$ (4,357)	$ (1,290)	$ 9,545	$ 10,886,459	$ 212	$ 11,025,137
LIABILITIES AND FUND BALANCES												
Due to Others	$ 75,010	$ (3,106)	$ 1,547	$ 24,783	$ 36,352	$ (18)	$ (4,357)	$ (1,290)	$ 9,545	$ 10,886,459	$ 212	$ 11,025,137
Total Liabilities	$ 75,010	$ (3,106)	$ 1,547	$ 24,783	$ 36,352	$ (18)	$ (4,357)	$ (1,290)	$ 9,545	$ 10,886,459	$ 212	$ 11,025,137
FUND BALANCES	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 75,010	$ (3,106)	$ 1,547	$ 24,783	$ 36,352	$ (18)	$ (4,357)	$ (1,290)	$ 9,545	$ 10,886,459	$ 212	$ 11,025,137

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Crawford County, Missouri (County), which is governed by a three-member board of commissioners, was established in 1829 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Recorder, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the primary government of the County of Crawford, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senior Citizens Services Board is controlled by a separate board and is included under the control of Crawford County. The Senate Bill 40 Board and the Senior Citizens Services Board is audited and separately reported on by other independent auditors and is not presented in the accompanying financial statements. Request for copies of those financial statements should be directed to the Senate Bill 40 Board and the Senior Citizens Services Board.

Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self- balancing accounts. The following fund types are used by the County:

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statues RSMo, the County adopts a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

7. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

8. Budgets are prepared and adopted on the cash basis of accounting.

9. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation was:

	2020	2019
Real Estate	$ 271,799,888	$ 256,141,752
Personal Property	70,221,878	79,938,698
Total	$ 342,021,766	$ 336,080,450

During 2020 and 2019, the County Commission approved tax levies per $100 of assessed valuation of tangible taxable property for the calendar years 2020 and 2019, respectively, for purpose of County taxation, as follows:

	2020	2019
General Revenue Fund	$ -	$ -
Special Road and Bridge Fund	0.2098	0.2098
Total	$ 0.2098	$ 0.2098

Cash and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of December 31, 2020 and 2019, the County's collateral was below the amount of uninsured deposits by $13,975,587 and $4,943,435, respectively.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds are included in the financial statements at December 31, 2020 and 2019, as follows:

	2020	2019
Governmental Funds:		
Deposits and Cash Equivalents	$ 6,301,292	$ 4,688,623
Investments	283,000	208,000
Total Government Funds	$ 6,584,292	$ 4,896,623
Agency Funds:		
Deposits	10,066,804	$ 11,025,137
Total Agency Funds	$ 10,066,804	$ 11,025,137

The following schedule reports values and maturities for the County as of December 31, 2020 and 2019.

2020		Investment Maturities (Years)		
Investment Type	Reported Value	Less Than One	One to Five	Six to Ten
Fixed Income - Municipal Bonds	$ 275,000	$ -	$ 115,000	$ 160,000
Certificates of Deposit (non-negotiable)	8,000	8,000	-	-
Total	$ 283,000	$ 8,000	$ 115,000	$ 160,000

2019		Investment Maturities (Years)		
Investment Type	Reported Value	Less Than One	One to Five	Six to Ten
Fixed Income - Municipal Bonds	$ -	$ -	$ -	$ -
Certificates of Deposit (non-negotiable)	208,000	208,000	-	-
Total	$ 208,000	$ 208,000	$ -	$ -

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit ratings for the County's investments in debt securities at December 31, 2020 were as follows. The disclosed ratings are an equally weighted composite of Moody's S&P and Fitch.

	Bond Rating			
	Aaa	Aa	A	Total
Fixed Income - Municipal Bonds	$ 140,000	$ 125,000	$ 10,000	$ 275,000
Total	$ 140,000	$ 125,000	$ 10,000	$ 275,000

Concentration of Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments. For the year ended December 31, 2020 the County held the following municipal bond investments representing 5% or more of the County's total investments.

Entity Name	Amount
Judson, TX Independent School District	$ 50,000
Lafayette Paris, LA Law Enforcement	50,000
Southington, Conn	75,000
White, TX Independent School District	75,000

The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

NOTE 3 LONG-TERM DEBT AND CAPITAL LEASES

During 2011, the County issued $3,305,000 in Refunding Certificates of Participation to refinance the 2001 and 2002 Leasehold Revenue Bonds. The 2011 certificates bear interest at 3.0% to 4.2%. Interest payments are due in semi-annual installments on May 1 and November 1 of each year with annual principal payments due November of each year.

On May 15, 2017, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of a 2018 Freightliner for $89,536. The lease requires annual payments on May 15 of each year of $22,384, which includes interest at 2.71%.

On May 15, 2017, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of a 2018 Freightliner for $90,600. The lease requires annual payments on May 15 of each year of $45,300, which includes interest at 2.71%.

The leases from Mercedes Benz have the same maturity schedules and the two capital leases have been combined in the schedules of changes in capital leases and long-term debt.

On May 15, 2019, the County entered into a lease purchase agreement with First Capital Equipment Leasing Corp for the purchase of seven 2019 Chevy Tahoe's and lift equipment for $360,130 ("Chevy Tahoes"). The lease requires annual payments on May 15 of each year of $98,902 at a varying interest rate of 3.50% to 4.00%.

The schedule of changes in capital leases and long-term debt and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Payments	Balance 2020	Principal Due Within One Year
Series 2011	$ 695,000	$ -	$ (340,000)	$ 355,000	$ 355,000
Trucks	42,305	-	(20,752)	21,553	21,553
Chevy Tahoes	360,130	-	(86,187)	273,943	87,670
Total	$ 1,097,435	$ -	$ (446,939)	$ 650,496	$ 464,223

Year Ending December 31	Principal	Interest	Total
2021	$ 464,223	$ 26,974	$ 491,197
2022	91,265	7,638	98,903
2023	95,008	3,895	98,903
	$ 650,496	$ 26,974	$ 491,197

NOTE 3 LONG-TERM DEBT AND CAPITAL LEASES (CONTINUED)

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Payments	Balance 2019	Principal Due Within One Year
Series 2011	$ 1,020,000	$ -	$ (325,000)	$ 695,000	$ 340,000
Trucks	105,874	-	(63,569)	42,305	20,752
Chevy Tahoes	-	360,130	-	360,130	86,187
Total	$ 1,125,874	$ 360,130	$ (388,569)	$ 1,097,435	$ 446,939

Year Ending December 31	Principal	Interest	Total
2020	$ 446,939	$ 42,858	$ 489,797
2021	464,223	26,974	491,197
2022	91,265	7,638	98,903
2023	95,008	3,895	98,903
	$ 1,097,435	$ 69,832	$ 980,994

NOTE 4 OPERATING LEASES

The County has entered into six operating lease agreements with John Deere Financial to rent Ladder Backhoes and Motor Graders with starting dates between May 2017 and April 2019. All six leases require 5 annual payments for a total of $70,534. The total rent expenditures for the years ended December 31, 2020 and 2019 were $70,534 and $70,534, respectively.

Total annual minimum lease payments required at December 31, 2020, are as follows:

Year Ending December 31	Amount
2021	$ 70,534
2022	47,520
2023	35,254
	$ 153,308

Total annual minimum lease payments required at December 31, 2019, are as follows:

Year Ending December 31	Amount
2020	$ 70,534
2021	70,534
2022	47,520
2023	35,254
	$ 223,842

NOTE 5 INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfer In	Transfer Out	Transfer In	Transfer Out
General Revenue Fund	$ 58,500	$ -	$ -	$ -
Special Road and Bridge Fund	-	50,000	-	-
American Disability Act Fund	-	8,500	-	-
Total	$ 58,500	$ 58,500	$ -	$ -

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Plan Description (Continued)

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately $188,126 and $144,193, respectively, for the years then ended.

The County remitted to CERF $200,319 and $181,843, respectively, for the years then ended December 31, 2020 and 2019. In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

Deferred Compensation and Savings Plan

Additionally, the County offers its employees a deferred compensation plan and a savings plan (the Plans) created in accordance with IRC Section 457 and 401(a), respectively, administered by CERF. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. CERF matches up to 50% of the first 6% of an employees' salary contributed to the 457 Plan, with matching contributions being placed into the 401(a) plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Deferred Compensation and Savings Plan (Continued)

All amounts of compensation deferred under the Plans, property and rights purchased with those amounts, and income attributable to amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liabilities are not included in the accompanying basic financial statements. The employees' contributions were $50,486 and $47,030 for the years ended December 31, 2020 and 2019, respectively.

NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed $11,628 and $11,628 for the years ended December 31, 2020 and 2019, respectively.

NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

Compensated Absences

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for up to 80 hours of unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

NOTE 10 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE

CRAWFORD COUNTY
STEELVILLE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SCHEDULE OF STATE FINDINGS

A. For the year ended December 31, 2020, no budget was established for the Law Enforcement Restitution Fund and CARES Fund.

B. For the year ended December 31, 2020, actual expenses exceeded budget for the General Revenue Fund, American Disability Act Fund, Special Road and Bridge Fund, Law Enforcement Training Fund, Sheriff's Revolving Fund and the Prosecuting Attorney Bad Check Fund.

C. For the year ended December 31, 2020, a deficit budget was enacted for the Election Services Fund.

D. For the year ended December 31, 2019, actual expenses exceeded budget for the Inmate Security Fund, Law Enforcement Training Fund, Sheriff's Revolving Fund, Sheriff's Special Fund and the Election Services Fund.

E. At December 31, 2020 and 2019, the County was under-collateralized by $13,975,587 and $4,943,435, respectively.

F. The County’s investments in municipal bonds violates RSMo Section 110.270.

FEDERAL COMPLIANCE SECTION

CRAWFORD COUNTY
STEELVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of Agriculture							
Passed Through Missouri Department of Natural Resources:							
Schools & Roads - Grants to States (Rural Schools Act)	10.665	N/A	$ -	$ 142,976	$ -	$ 152,330	$ 295,306
Passed Through Missouri Department of Health and Senior Services:							
Special Supplemental Nutrition Program (WIC)	10.557	N/A	-	99,715	-	113,938	213,653
Summer Food Service Program	10.559	N/A	-	-	-	125	125
Subtotal			-	99,715	-	114,063	213,778
Total Department of Agriculture			-	242,691	-	266,393	509,084
U.S. Department of Interior:							
PILT - Payment in Lieu of Taxes	15.226	N/A	-	105,556	-	107,980	213,536
Total U.S. Department of Interior			-	105,556	-	107,980	213,536
U.S. Department of Transportation:							
Passed Through Missouri Highway and Transportation Commission:							
Highway Planning and Construction	20.205	N/A	-	-	-	2,867	2,867
Total U.S. Department of Transportation			-	-	-	2,867	2,867
U.S. Department of Health and Human Services:							
Passed Through Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	N/A	-	56,553	-	59,146	115,699
Passed Through Missouri Department of Health and Senior Services:							
Maternal Child Health Services Block Grants	93.994	N/A	-	22,380	-	25,831	48,211
Public Health Emergency Preparedness	93.069	N/A	-	14,897	-	29,908	44,805
Child Care Health Consultation	93.575	N/A	-	1,407	-	2,674	4,081
Child Care Sanitation Inspection	93.575	N/A	-	1,650	-	1,670	3,320
State Investment in Local Public Health Agencies	93.767	N/A	-	64,911	-	64,199	129,110
Subtotal			-	105,245	-	124,282	229,527
Total Department of Health and Human Services			-	161,798	-	183,428	345,226

CRAWFORD COUNTY
STEELVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of the Treasury							
Passed Through The Missouri State Treasurer:							
COVID-19: Coronavirus Relief Fund	21.019	N/A	$ -	$ 1,547,504	$ -	$ -	$ 1,547,504
U.S. Department of Homeland Security:							
Passed Through Missouri State Emergency Management Administration:							
Presidentially Declared Disasters	97.036	N/A	-	-	-	59,840	59,840
Total Expenditures of Federal Awards			$ -	$ 2,057,549	$ -	$ 620,508	$ 2,678,057

CRAWFORD COUNTY
STEELVILLE, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020 AND 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Crawford County (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Commission
Crawford County
Steelville, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Crawford County (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated February 28, 2022. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002 and 2020-003 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
February 28, 2022

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Commission
Crawford County
Steelville, Missouri

Report on Compliance for Each Major Federal Program

We have audited the Crawford County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

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Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-004, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
February 28, 2022

CRAWFORD COUNTY
STEELVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	**Unmodified - Regulatory Basis**	
Internal control over financial reporting:		
Material weakness(es) identified?	X yes	____ no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	____ yes	X no
Noncompliance material to financial statements noted?	____ yes	X no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	X yes	____ none reported
Type of auditors' report issued on compliance for major programs:	**Unmodified**	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	X yes	____ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ yes X no

CRAWFORD COUNTY
STEELVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

2020-001 **Type of Finding**: Material Weakness in Internal Controls Over Financial Reporting.

Criteria: County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and consistent with regulatory basis of accounting.

Condition: In October of 2019 County Commission implemented a new accounting information system. During the conversion, a significant number of opening balance sheet manual journal entries were recorded to the incorrect general ledger accounts, for the wrong amounts and the entries did not have supporting documentation.

Context: Manual journal entries were recorded to the incorrect accounts and for the wrong amount.

Effect: Material audit adjustments were required to accurately state the financial statements in compliance with the regulatory basis of accounting.

Cause: The County's internal controls were not designed to perform a review of manual entries. As a result, the County Clerk failed to perform a critical review and reconcile manual journal entries to supporting documents.

Repeat Finding: This is not a repeat finding.

Recommendation: County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.

Views of Responsible Officials and Planned Corrective Actions: The County agrees with the finding and will implement internal controls to ensure manual journal entries are properly supported and reviewed by the County Clerk or Treasurer if manual entries are recorded by the County Clerk. In addition, County Commission will ensure that they are performing reconciliations for all balance sheet accounts.

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2020-002 **Type of Finding**: Material Weakness in Internal Controls Over Financial Reporting.

Criteria: County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and consistent with regulatory basis of accounting.

Condition: Certain payroll deductions, i.e. employee health insurance contributions deducted from payroll, were recorded to the incorrect general ledger accounts.

Context: Payroll deductions were recorded to liability general ledger accounts. Under the Regulatory Basis of Accounting the county should record cash disbursements to expenditure general ledger accounts.

Effect: Material audit adjustments were required to accurately state the financial statements in compliance with the regulatory basis of accounting.

Cause: The County's internal controls are not designed to perform a review of payroll journal entries. As a result, the County Clerk failed to perform a critical review of recurring payroll journal entries.

Repeat Finding: This is not a repeat finding.

Recommendation: The County should implement internal controls to require an initial and independent review and approval of all recurring journal entries.

Views of Responsible Officials and Planned Corrective Actions: The entries referenced are processed in the manner which the new accounting information system was programmed to function. The County take this recommendation under advisement and contact the software provider for alterations to the program and training on best practices.

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

2020-003 **Type of Finding**: Material Weakness in Internal Controls Over Financial Reporting.

Criteria: County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and consistent with regulatory basis of accounting.

Condition: The County's internal controls over cash and investments are not designed to require an independent review of monthly bank reconciliations and statements.

Context: Cash and investments are the most significant asset to the County. As a result, it's critical that bank reconciliations and statements are independently reviewed.

Effect: The County does not have proper segregation of duties increasing the risk for misuse of County funds and / or errors in financial reporting.

Cause: The County does not have formal process for someone other than the Treasurer to perform a monthly review of bank statements and reconciliations.

Repeat Finding: This is not a repeat finding.

Recommendation: The County should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.

Views of Responsible Officials and Planned Corrective Actions: The County Commission will take this recommendation under advisement but will also rely on the current statues of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

SECTION III – FEDERAL AWARD FINDING

2020-004

Federal Grantor: US Department of Agriculture, US Department of Interior, US Department of Transportation, US Department of Health and Human Services, US Department of Treasury, and US Department of Homeland Security

Pass-Through Grantor: Missouri Department of Natural Resources, Missouri Department of Health and Senior Services, Missouri Highway and Transportation Commission, Missouri Department of Social Services, Missouri State Treasurer, and Missouri Department of Public Safety

Federal CFDA Number: 10.665, 10.557, 10.559, 15.226, 20.205, 93.563, 93.994, 93.069, 93.575, 93.767, 21.019, and 97.036

Program Title: Schools & Roads – Grants to States, Special Supplement Nutrition Program, Summer Food Service Program, Payment in Lieu of Taxes, Highway Planning and Construction, Child Support Enforcement Grant, Maternal Child Health Services Block Grants, Public Health Emergency Preparedness, Child Care Health Consultation, Child Care Sanitation Inspection, State Investment in Local Public Health Agencies, Coronavirus Relief Fund, and Presidentially Declared Disaster

Award Years: 2020 and 2019

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained errors that initially reported incorrect federal expenditures for multiple CFDA numbers.

Effect: Federal Expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: The County's internal controls over compliance were not designed to track federal expenditures by each program. There is no process to verify the SEFA reconciles to actual expenditures.

SECTION III – FEDERAL AWARD FINDING (CONTINUED)

Repeat Finding: Not a prior year finding (was a finding in the 2016 audit).

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Views of Responsible Officials: There is no disagreement with the audit finding.

Crawford County Commission

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(573)775-3539 Fax (573)775-3066

CRAWFORD
CORRECTIVE ACTION PLAN
YEARS ENDED DECEMBER 31, 2019 AND 2020

Crawford County respectfully submits the following corrective action plans for the two-year period ended December 31, 2020.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2020-001 Financial Reporting

Recommendation: County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Views of Responsible Officials and Planned Corrective Actions: The County Commission will take this recommendation under advisement but will also rely on the current statues of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

Planned completion date for corrective action plan: December 31, 2022

Crawford County Commission
P.O. Box AS Steelville, MO 65565
(573)775-3539 Fax (573)775-3066

2020-002 Financial Reporting

Recommendation: County Commission should implement internal controls to require an initial and independent review and approval of all recurring journal entries.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Views of Responsible Officials and Planned Corrective Actions: The entries referenced are processed in the manner which the new accounting information system was programmed to function. The County Commission will take this recommendation under advisement and contact the software provider for alterations to the program and training on best practices.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

Planned completion date for corrective action plan: December 31, 2022

2020-003 Financial Reporting

Recommendation: County Commission should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Views of Responsible Officials and Planned Corrective Actions: The County Commission will take this recommendation under advisement but will also rely on the current statues of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

Planned completion date for corrective action plan: December 31, 2022

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

US Department of Agriculture, US Department of Interior, US Department of Transportation, US Department of Health and Human Services, US Department of Treasury, and US Department of Homeland Security

2020-004 Schools & Roads – Grants to States, Special Supplement Nutrition Program, Summer Food Service Program, Payment in Lieu of Taxes, Highway Planning and Construction, Child Support Enforcement Grant, Maternal Child Health Services Block Grants, Public Health Emergency Preparedness, Child Care Health Consultation, Child Care Sanitation Inspection,

Crawford County Commission
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State Investment in Local Public Health Agencies, Coronavirus Relief Fund, and Presidentially Declared Disaster– CFDA No. 10.665, 10.557, 10.559, 15.226, 20.205, 93.563, 93.994, 93.069, 93.575, 93.767, 21.019, and 97.036

Recommendation: We recommend the County Commission reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County Commission will reconcile the SEFA with the general ledger at year end and report actual expenditures.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

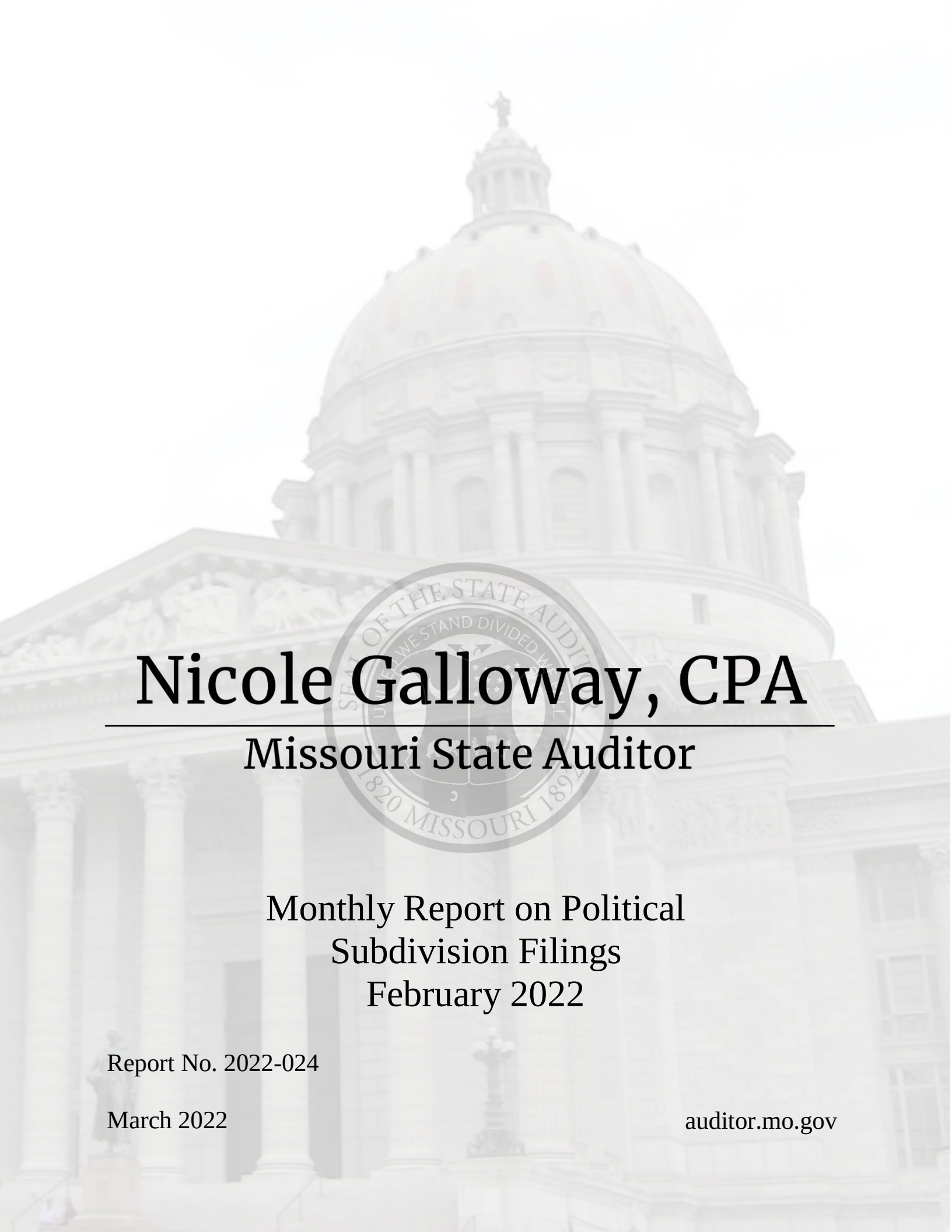
Planned completion date for corrective action plan: December 31, 2022

If there are any questions regarding this plan, please call Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; or, Jared Boast, Associate Commissioner, at (573)775-3539.

Rob Cummings
Commissioner-1st District

Leo Sanders
Presiding Commissioner

Jared Boast
Commissioner-2nd District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings February 2022

Report No. 2022-024

March 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
February 2022
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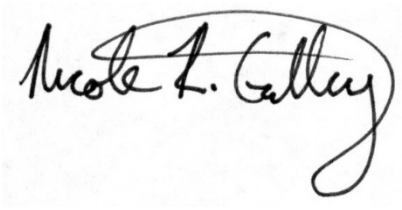
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 20 political subdivisions required to file a financial report by February 28, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in February 2022, after their filing deadline. The filing status for these 34 entities is presented in summary on page 3 and by individual entity in Appendix B-D.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 20 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 20 political subdivisions, 14 filed an annual financial report timely.

This report also includes the filing status for 34 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due February 28, 2022

Fiscal Year Ended August 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 7, 2021
Franklin	New Haven SRD Franklin County	Yes	December 22, 2021
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	September 28, 2021
Jefferson	Arnold Retail Corridor TDD	Yes	February 24, 2022
	Arnold Triangle TDD	Yes	February 24, 2022
	Ridgecrest CID	Yes	December 10, 2021
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	February 22, 2022
McDonald	PWSD 2 McDonald County	Yes	November 16, 2021
Pemiscot	St. Francis Levee District	Yes	February 18, 2022
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	September 8, 2021
Scott	Miner Gateway CID	Yes	February 24, 2022
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	December 30, 2021
	PWSD 2 Stoddard County	Yes	January 28, 2022
Washington	Washington County Memorial Hospital	Yes	February 4, 2022
Wayne	PWSD 3 Wayne County	No	
Total Filed		14	
Total Not Filed		6	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in February 2022

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Edgewood Farms CID	Yes	February 23, 2022
Total Filed		1	

Acronyms:

CID	Community Improvement District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in February 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	2317 Belt CID	Yes	February 28, 2022
	Rolling Hills Consolidated PLD	Yes	February 4, 2022
Clay	Eastern Clay Ambulance District	Yes	February 7, 2022
Dunklin	Dunklin County Sewer District	Yes	February 7, 2022
Jackson	Atherton Levee District	Yes	February 25, 2022
Monroe	Clarence Cannon Water Commission	Yes	February 1, 2022
	Madison SRD Monroe County	Yes	February 3, 2022
Morgan	Golden Age NHD 1	Yes	February 2, 2022
Nodaway	102 River Tributaries Subdistrict	Yes	February 3, 2022
	Hoover Frankum WSD	Yes	February 3, 2022
	Mill Creek Watershed Subdistrict	Yes	February 16, 2022
	Mozingo Creek Watershed Subdistrict	Yes	February 3, 2022
	West Nodaway FPD	Yes	February 13, 2022
Pemiscot	Hayti-Ventures CID	Yes	February 1, 2022
	Steele Public Library District	Yes	February 17, 2022
Pettis	1705 Broadway CID	Yes	February 28, 2022
Putnam	Putnam County Memorial Hospital	Yes	February 1, 2022
Scotland	Scotland County Memorial Hospital	Yes	February 9, 2022
	Scotland County NHD	Yes	February 1, 2022
St. Louis	4576 Woodson Road CID	Yes	February 23, 2022
	4576 Woodson Road TDD	Yes	February 23, 2022
	OHM Woodson Terrace CID	Yes	February 25, 2022
	OHM Woodson Terrace TDD	Yes	February 25, 2022
	Riverport Levee District	Yes	February 11, 2022
St. Louis City	60 Plaza Square CID	Yes	February 25, 2022
	Ballpark Village CID	Yes	February 4, 2022
	Ballpark Village TDD	Yes	February 4, 2022
	Euclid South CID	Yes	February 9, 2022
	Grove CID	Yes	February 9, 2022
Worth	East Fork of Grand River WSD	Yes	February 2, 2022
Total Filed		30	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Soil and Water Conservation Subdistrict

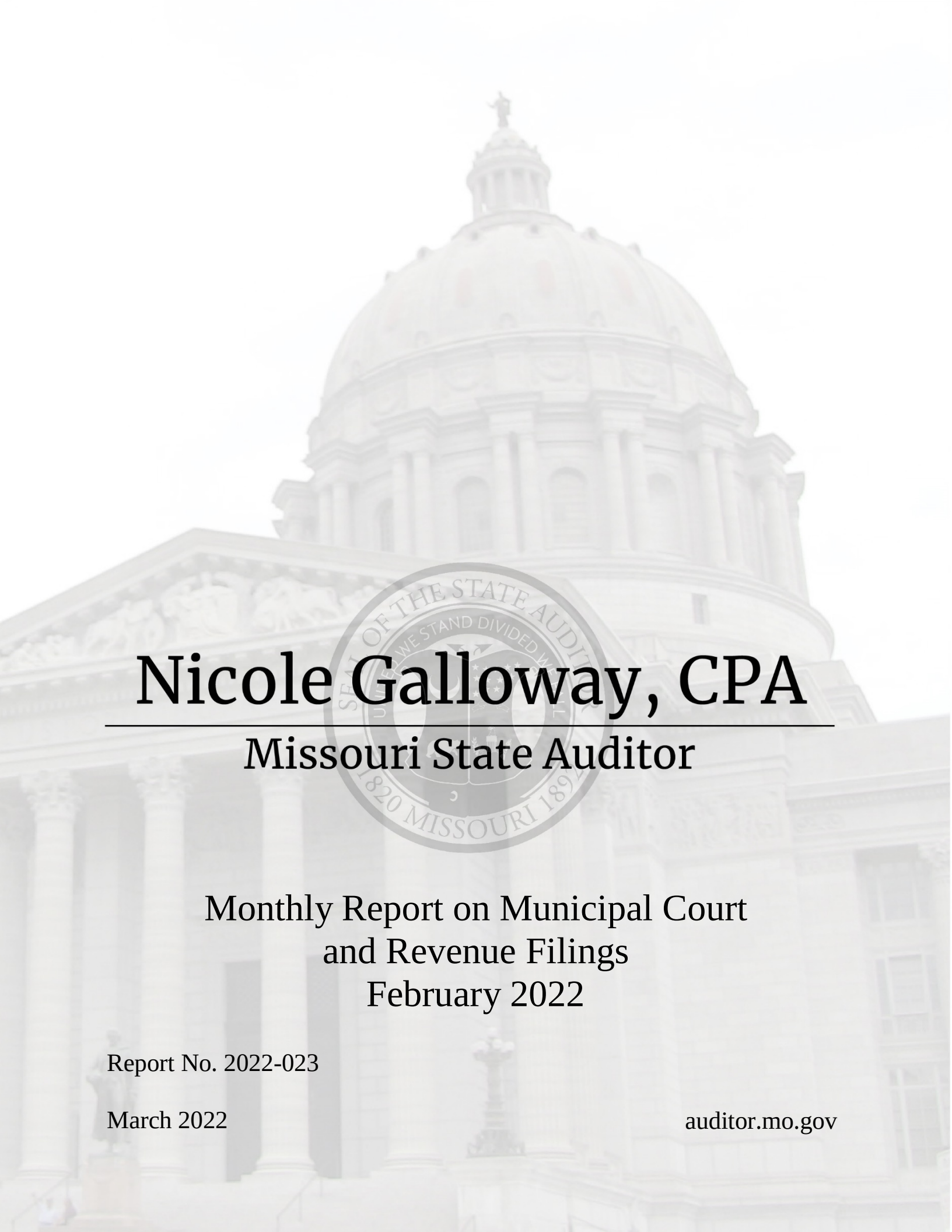
Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2022
Filed in February 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	La Grange SRD Lewis County	Yes	February 28, 2022
Monroe	Monroe City SRD Monroe County	Yes	February 28, 2022
Platte	PWSD 9 Platte County	Yes	February 4, 2022
Total Filed		3	

Acronyms:

PWSD	Public Water Supply District
SRD	Special Road District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings February 2022

Report No. 2022-023

March 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
February 2022
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NICOLE GALLOWAY, CPA
Missouri State Auditor

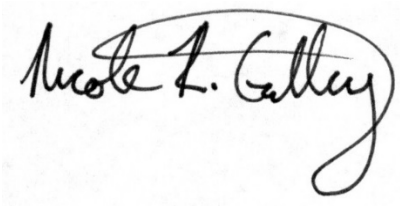
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by February 28, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 6 cities, 1 town, and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in February 2022, after their filing deadline. The filing status for these 35 cities, 1 town, and 10 villages is presented in summary on page 3 and by individual entity in Appendixes B and C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2021, whose financial report was due by February 28, 2022. Of the 11 municipalities, 5 filed the financial report timely. Of the 9 municipalities required to file an addendum, 3 filed timely. Of the 2 municipalities required to file a certification, neither filed timely.

This report includes the filing status for 35 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in February 2022, after their filing deadline. Of these municipalities, 38 filed an annual financial report, 15 filed an addendum, and 5 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 28, 2022	No	n/a
Bates	Village of Merwin	No		n/a	n/a
Clay	City of Avondale	Yes	November 22, 2021	Yes	n/a
Franklin	Village of Miramiguoa Park	No		No	n/a
Jefferson	City of Arnold	No		No	No
Scotland	City of Memphis	No		No	n/a
Scott	City of Miner	Yes	January 31, 2022	No	n/a
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	January 31, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	No		No	No
Taney	City of Forsyth	Yes	February 15, 2022	Yes	n/a
Total Filed		5		3	0
Total Not Filed		6		6	2
Total n/a		0		2	9

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in February 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Amoret	Yes	February 22, 2022	n/a	n/a
Lincoln	City of Hawk Point	***	August 5, 2021	***	Yes
Montgomery	City of Bellflower	**	January 10, 2021	Yes	n/a
Total Filed		1		1	1

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before February 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in February 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bollinger	City of Marble Hill	**	December 10, 2021	Yes	n/a
Cape Girardeau	City of Cape Girardeau	Yes	February 22, 2022	**	**
Cass	City of Archie	Yes	February 1, 2022	No	n/a
	City of Garden City	Yes	February 7, 2022	Yes	n/a
	City of Lake Annette	Yes	February 22, 2022	No	n/a
	Village of Baldwin Park	Yes	February 28, 2022	n/a	n/a
Chariton	City of Keytesville	***	January 31, 2022	Yes	n/a
Daviess	Village of Altamont	**	November 24, 2021	Yes	n/a
Dent	City of Salem	Yes	February 1, 2022	Yes	n/a
Dunklin	City of Malden	Yes	February 22, 2022	**	**
Franklin	City of Pacific	Yes	February 9, 2022	No	Yes
Greene	City of Battlefield	**	October 27, 2021	Yes	Yes
Grundy	Village of Brimson	Yes	February 4, 2022	n/a	n/a
Holt	City of Craig	Yes	February 9, 2022	No	n/a
	Village of Big Lake	Yes	February 7, 2022	No	n/a
	Village of Bigelow	Yes	February 1, 2022	n/a	n/a
Howard	City of Glasgow	**	December 6, 2021	Yes	n/a
Iron	City of Ironton	Yes	February 14, 2022	No	n/a
	City of Viburnum	Yes	February 17, 2022	No	n/a
Lewis	City of Lewistown	Yes	February 4, 2022	n/a	n/a
Marion	City of Hannibal	Yes	February 15, 2022	**	**
Mercer	City of Mercer	Yes	February 2, 2022	No	n/a
New Madrid	City of Howardville	Yes	February 8, 2022	Yes	No
Newton	Village of Stella	Yes	February 1, 2022	n/a	n/a
Pemiscot	Town of Cooter	Yes	February 23, 2022	No	No
Pike	City of Clarksville	Yes	February 9, 2022	Yes	n/a
Randolph	City of Clark	Yes	February 15, 2022	No	n/a
	Village of Jacksonville	Yes	February 3, 2022	n/a	n/a
Ripley	City of Doniphan	Yes	February 2, 2022	No	n/a
Saline	City of Nelson	Yes	February 4, 2022	n/a	n/a
Shelby	Village of Leonard	Yes	February 17, 2022	n/a	n/a
St. Francois	City of Desloge	Yes	February 7, 2022	Yes	Yes
St. Louis	City of Bella Villa	***	January 18, 2022	Yes	**
	City of Berkeley	Yes	February 28, 2022	Yes	***
	City of Creve Coeur	Yes	February 14, 2022	**	**
	City of Oakland	Yes	February 21, 2022	No	**
	City of Richmond Heights	Yes	February 9, 2022	Yes	Yes
	City of University City	Yes	February 4, 2022	**	**
Stoddard	City of Puxico	Yes	February 4, 2022	No	n/a
Stone	Village of Blue Eye	Yes	February 20, 2022	n/a	n/a
Washington	City of Irondale	Yes	February 16, 2022	n/a	n/a

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in February 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Wayne	City of Williamsville	Yes	February 2, 2022	Yes	n/a
Webster	Village of Diggins	Yes	February 8, 2022	n/a	n/a
Total Filed		37		14	4

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before February 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Nicole Galloway, CPA

Missouri State Auditor

State of Missouri
Annual Comprehensive Financial Report
Report on Internal Control, Compliance, and Other Matters
Year Ended June 30, 2021

Report No. 2022-022

March 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the Annual Comprehensive Financial Report
Report on Internal Control, Compliance, and Other Matters

Department of Revenue Financial Reporting Controls	The Department of Revenue does not have adequate controls and procedures over financial reporting of sales and use tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Annual Comprehensive Financial Report* (ACFR) for the year ended June 30, 2021, were understated by approximately $87 million.
Department of Natural Resources Capital Asset Controls	The Department of Natural Resources does not have adequate controls and procedures over reporting capital assets in the statewide accounting system. If the accounting system errors had not been identified during the audit, Government Wide - Business Type Activities and Non-Major Enterprise Fund accumulated depreciation of capital assets would have been overstated and net capital assets would have been understated by approximately $25.4 million in the ACFR for the year ended June 30, 2021.
Department of Social Services Financial Reporting Controls	The Department of Social Services - Division of Finance and Administrative Services does not have adequate controls and procedures over financial reporting of federal grant accounts receivable. As a result, accounts receivable data submitted to the DOA for inclusion in the ACFR for the year ended June 30, 2021, was understated by approximately $16.3 million.
Department of Labor and Industrial Relations UInteract System Controls	The Department of Labor and Industrial Relations needs to improve certain UInteract system controls. System controls were not sufficient to prevent or detect improper payments authorized by an employee totaling approximately $123,000 during fiscal years 2020 and 2021.

Because of the nature of this audit, no rating is provided.

State of Missouri - Annual Comprehensive Financial Report
Report on Internal Control, Compliance, and Other Matters
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State Auditor's Report

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State of Missouri - Annual Comprehensive Financial Report Report on Internal Control, Compliance, and Other Matters Introduction

Summary of Financial Statement Audit Results

In fulfillment of our duties under Section 29.200.10, RSMo, we issued our audit report (Report No. 2022-002[1]) of the state's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2021, on January 21, 2022. The state's financial statements covered approximately $50 billion in total assets and approximately $35 billion in total expenses for state fiscal year 2021. Our report expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

In connection with the audit, we tested internal controls and compliance with laws and regulations. The results of our tests are contained herein in our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards.* We reported four findings related to internal control deficiencies. These findings were at the Department of Revenue, the Department of Natural Resources, the Department of Social Services, and the Department of Labor and Industrial Relations. We consider these findings to be significant deficiencies. The state agencies' responses to the findings are included in this report. The agencies prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and will be included in the Corrective Action Plans section of the State of Missouri - Single Audit Report, to be issued later.

The state agencies prepared and submitted to the OA the status of the prior audit findings. They will be presented in the Summary Schedule of Prior Audit Findings section of the State of Missouri - Single Audit Report.

[1] The ACFR is available online at: <https://oa.mo.gov/accounting/reports/annual-reports/annual-comprehensive-financial-reports>.

NICOLE GALLOWAY, CPA
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated January 21, 2022. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, because we were not allowed access to tax returns and related source documents for income taxes. Approximately 26 percent of governmental activity revenues and 29 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded. Our report expressed unmodified opinions on all remaining opinion units.

Our report on the state of Missouri's financial statements includes a reference to other auditors who audited the financial statements of:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 70 percent of the assets and 10 percent of the revenues of the governmental activities.

2. The State Lottery, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 24 percent of the assets and 35 percent of the revenues of the business-type activities.

3. The aggregate discretely presented component units.

4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation custodial funds which represent 93 percent of the assets and 98 percent of the additions of the fiduciary funds.

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Missouri State Employees' Insurance Plan and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state's internal control. Accordingly, we do not express an opinion on the effectiveness of the state's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the state's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as finding numbers FS2021-001 through FS2021-004 that we consider to be significant deficiencies.

Compliance and Other Matters

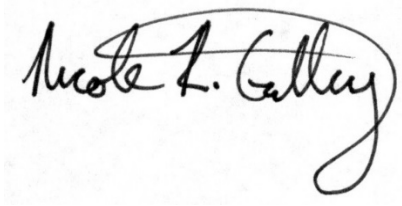
As part of obtaining reasonable assurance about whether the state of Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

State's Responses to the Findings

The state of Missouri's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The state's responses were not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.



Nicole R. Galloway, CPA
State Auditor

January 21, 2022

FS2021-001. Department of Revenue Financial Reporting Controls

The Department of Revenue (DOR) does not have adequate controls and procedures over financial reporting of sales and use tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Annual Comprehensive Financial Report* (ACFR) for the year ended June 30, 2021, were misstated. If the misstatements had not been identified during the audit, net accounts receivable and related liability balances for governmental and fiduciary funds would have been understated by approximately $87 million in the ACFR.

To determine and submit net accounts receivable and related liability balances for delinquent sales and use taxes to the DOA, the DOR - Administration Division first obtains reports totaling gross accounts receivable generated from the computerized Revenue Premier system maintained by the DOR - Taxation Division. The Administration Division then performs calculations to estimate the percentage of accounts receivable considered uncollectible. This uncollectible percentage is then applied to the gross accounts receivable balances to determine the net accounts receivable and related liability balances to be reported in the ACFR. Our review of the calculations to determine the uncollectible percentage identified various calculation errors that resulted in the uncollectible percentage being significantly overstated. When this percentage was applied to the gross accounts receivable balances, it resulted in the net accounts receivable and related liability balances being understated by approximately $87 million.

After we identified the calculation errors and discussed them with DOR personnel, the Administration Division recalculated the uncollectible percentage and applied that percentage to the gross accounts receivable balances, resulting in corrected net accounts receivable and related liability balances. The Administration Division submitted the revised reports to the DOA. DOR officials said they have taken steps to minimize the risk of future misstatements. When reviewing fiscal year 2021 ACFR reports and background information, the DOR only had one employee accountable for ensuring accuracy and approving the reports and other information. For fiscal year 2022 and future years, the officials indicated they will use a two-person review process of both paper and electronic documentation to improve accuracy.

It is essential the DOR establish controls and procedures to prepare and submit accurate accounts receivable balances to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states management is responsible for the design, implementation, and operating effectiveness of the internal control system and the control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in

the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

The misstatements identified affected the net accounts receivable and related liability balances for several governmental and fiduciary funds reported within various opinion units of the ACFR. The DOA corrected the ACFR prior to its completion.

Recommendation

The DOR implement controls and procedures to prepare and submit accurate sales and use tax accounts receivable reports to the DOA.

Auditee's Response

The DOR understands the auditor's finding. The DOR wants to ensure our customers that the finding does not have any effect or added cost to them. Our Corrective Action Plan includes our planned actions to address the finding.

FS2021-002. Department of Natural Resources Capital Asset Controls

The Department of Natural Resources (DNR) does not have adequate controls and procedures over reporting capital assets in the statewide accounting (SAM II) system. If the accounting system errors had not been identified during the audit, Government Wide - Business Type Activities and Non-Major Enterprise Fund accumulated depreciation of capital assets would have been overstated and net capital assets would have been understated by approximately $25.4 million in the *Missouri Annual Comprehensive Financial Report* (ACFR) for the year ended June 30, 2021.

When capital assets are acquired (by purchasing the asset or by completing the related construction-in-progress asset), DNR Accounting Division personnel enter the capital asset information, including the estimated useful life and type of asset, into the SAM II system. The fixed asset manual issued by the Office of Administration - Division of Accounting (DOA) provides recommended useful life estimates for various capital asset types (e.g., 15 to 20 years for land improvements). Once the asset information has been entered and approved by a supervisor, the SAM II system begins depreciating the assets over the useful life. If no useful life is entered for an asset, the SAM II system will fully depreciate the asset in the same fiscal year it was acquired. The DOA uses SAM II asset balances and depreciation amounts for inclusion in the ACFR.

For several DNR state park assets acquired during fiscal years 2006 through 2021, DNR Accounting Division personnel did not enter a useful life in the SAM II system. As a result, the SAM II system fully depreciated the assets during the year each asset was acquired instead of over the recommended 2 to 5 years for equipment, 15 to 20 years for land improvements, or 40 to 50 years for buildings. These errors were not detected in the supervisory review and approval of the capital asset entries. DNR Accounting Division personnel identified these errors in May 2021, and attempted to correct them. DNR officials could not provide documentation supporting these corrections.

Upon our audit inquiries, DNR Accounting Division personnel determined the May 2021 corrections were erroneous and they worked with the DOA to correct the SAM II system information. The DOA made corrections to the ACFR, including restatements of prior year amounts, prior to its completion; and revised the useful life for the assets in the SAM II system to accurately calculate the depreciation expense in future periods. Had the corrections not been made, the Government Wide - Business Type Activities and Non-Major Enterprise Fund accumulated depreciation of capital assets would have been overstated and net capital assets would have been understated by approximately $25.4 million for the year ended June 30, 2021.

DNR officials indicated the errors occurred and were not properly corrected due to inadequate training and review procedures. They stated they have provided additional training for Accounting Division personnel and have instituted bi-monthly reviews of capital asset balances. It is essential the DNR strengthen controls and procedures to ensure capital assets are accurately reported in the SAM II system. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

Recommendation

The DNR strengthen controls and procedures to ensure capital assets are accurately reported in the SAM II system.

Auditee's Response

Department management agrees with the recommendation. Future period depreciation and the useful life were corrected for the capital assets in question. We implemented procedures in December 2021 to monitor the depreciation of assets on a monthly basis.

FS2021-003. Department of Social Services Financial Reporting Controls

The Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS) does not have adequate controls and procedures over financial reporting of federal grant accounts receivable. As a result, accounts receivable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Annual Comprehensive Financial Report* (ACFR) for the year ended June 30, 2021, was misstated. If the misstatement had not been identified during the audit, accounts receivable would have been understated by approximately $16.3 million in the ACFR financial statements.

Accounts receivable reported in the ACFR include federal grant costs as of June 30, expected to be reimbursed by federal grantor agencies in July and August. To compile and submit accounts receivable data to the DOA, DFAS

personnel extract federal grant financial information from quarterly cash on hand (COH) reports. Data in the COH reports come from multiple sources such as federal letters of credit, grant drawdowns, and expenditure reports filed with the grantor agencies.

For the year ended June 30, 2021, some COH reports did not include certain grant financial information. As a result, DFAS personnel did not include approximately $16.3 million in the accounts receivable reported to the DOA. The amount not reported involves funds transferred from the Temporary Assistance for Needy Family (TANF) program to the Social Services Block Grant program, for the 9 months ended June 30, 2021. This error occurred because DFAS procedures did not include a review of the COH reports for accuracy and completeness, or a reconciliation against finalized TANF expenditure reports. It was not detected as part of supervisory review of the accounts receivable data. After we identified the issue and discussed it with department officials, DFAS personnel submitted a revised accounts receivable report to the DOA.

It is essential the DFAS strengthen controls and procedures to prepare and submit accurate accounts receivable reports to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states that management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

Recommendation

The DSS through the DFAS strengthen controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

Auditee's Response

The DSS agrees with this finding. The DSS notes that the referenced cash on hand (COH) reports were actually reviewed for accuracy at a point in time prior to the completion of all federal grant reports. The COH report is due and completed by day 30 following the end of the quarter with an estimate of the Temporary Assistance Grant as the Temporary Assistance Grant report is due and completed on day 45 following the end of the quarter.

The DSS will use the Temporary Assistance Grant federal financial report rather than the estimate on the COH report to ensure accurate accounts receivable reporting.

FS2021-004. Department of Labor and Industrial Relations UInteract System Controls

The Department of Labor and Industrial Relations (DOLIR) needs to improve certain UInteract system controls. System controls were not sufficient to prevent or detect improper payments authorized by an employee totaling approximately $123,000 during fiscal years 2020 and 2021.

The DOLIR implemented the UInteract system in 2016 for determining eligibility and making payments for the Unemployment Insurance (UI) program. During fiscal years 2020 and 2021, the system was expanded to include several new federal pandemic unemployment benefit programs. During the year ended June 30, 2021, the DOLIR made various program benefit payments totaling approximately $3.4 billion.

At the beginning of the audit, DOLIR personnel reported to us that improper payments were authorized by an employee. Our audit procedures revealed UInteract system control weaknesses that did not prevent or detect the improper payments. We are not disclosing details of the system control issues in this report because of the sensitivity of the activities and to avoid compromising the confidentiality of the DOLIR's resources. Under Section 610.021(21), RSMo, a governmental body is authorized to close records to the extent the records identify the operations of and would allow unauthorized access or unlawful disruption of its computer, computer system, computer network, or telecommunications network. We provided detailed information regarding the specific conditions, criteria, causes, and effects we identified, and recommendations confidentially to DOLIR officials so they could take corrective action.

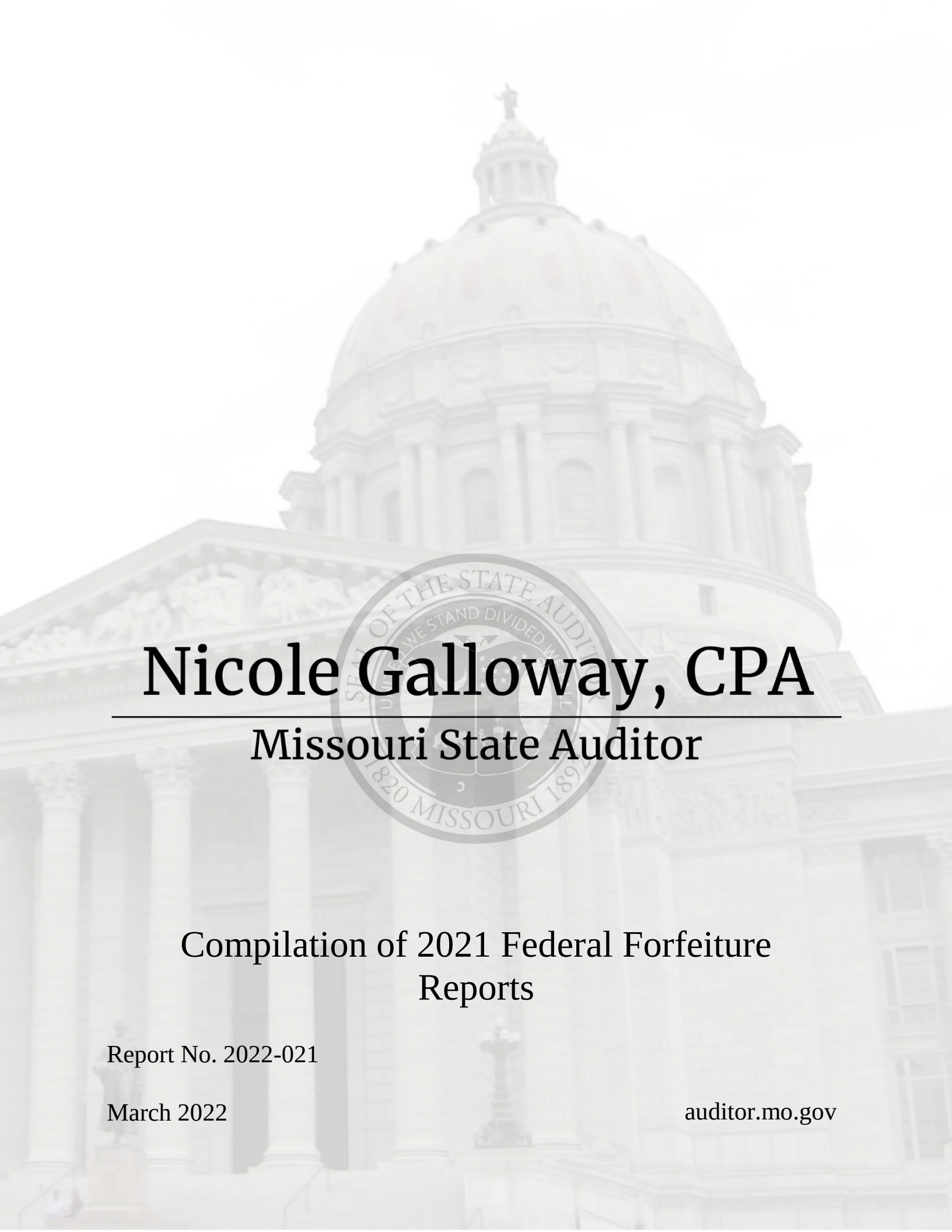
Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." The *Standards for Internal Control in the Federal Government*, also known as the Green Book, requires management to develop and maintain documentation of its internal control system. Paragraph 11.01 of the Green Book states, "Management should design the entity's information system and related control activities to achieve objectives and respond to risks."

Recommendation

The DOLIR implement the confidentially communicated recommendations for improving UInteract system controls and correct the improper payments.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.



Nicole Galloway, CPA

Missouri State Auditor

Compilation of 2021 Federal Forfeiture Reports

Report No. 2022-021

March 2022

auditor.mo.gov

Compilation of 2021 Federal Forfeiture Reports
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NICOLE GALLOWAY, CPA
Missouri State Auditor

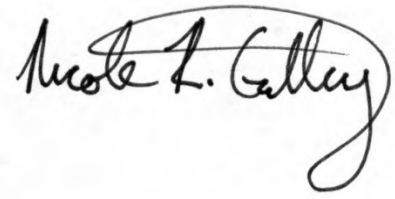
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

Section 513.653.1, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds therefrom with the State Auditor's Office. Although Section 513.653.1, RSMo, only requires my office to receive these reports, we compiled the information the law enforcement agencies filed with us. We have not audited the forms submitted and, accordingly, do not express an opinion or any other form of assurance on them, including whether or not an agency is in compliance with the statute. The primary objectives of this compilation were to:

1. Identify the reporting status of law enforcement agencies.

2. Summarize the information reported.

Conclusions regarding compliance cannot be made for law enforcement agencies that did not submit a form.



Nicole R. Galloway, CPA
State Auditor

Compilation of 2021 Federal Forfeiture Reports
Executive Summary

Executive Summary

Section 513.653, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to annually file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds received therefrom with the State Auditor's Office (SAO) by February 15th for the previous calendar year. The law provides that any law enforcement agency that intentionally or knowingly fails to comply with the reporting requirement shall be ineligible to receive state or federal funds that would otherwise be paid to such agency for law enforcement, safety, or criminal justice purposes.

The U.S. Departments of Justice and Treasury publication, *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies*, states "the Department of Justice and Department of Treasury Asset Forfeiture Programs are, first and foremost, law enforcement programs. They remove the tools of crime from criminal organizations, deprive wrongdoers of the proceeds of their crimes, recover property that may be used to compensate victims, and deter crime." Any state or local law enforcement agency that directly participates in an investigation or prosecution resulting in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. Equitably shared funds must be used for law enforcement purposes, except as noted in the publication, and must increase or supplement the resources of the receiving law enforcement agency. In addition to reporting requirements under state law, there are also various program mandated accounting, reporting, and audit requirements.

To determine the law enforcement agencies to notify of the required filing with the SAO, we requested information from the Missouri Department of Public Safety (DPS). The DPS compiled a list of law enforcement agencies using information from the Peace Officer Standards and Training program and the Justice Assistance Grants distribution lists. The SAO notified the listed agencies of the requirement to submit a copy of the required form if the agencies participated in the federal forfeiture system. According to DPS personnel, the list does not represent a complete list of all agencies, but includes all agencies with commissioned officers or drug task forces receiving funding from the DPS.

The list we received from the DPS included 682 agencies. An additional 2 agencies, not included on the list provided by DPS, filed reports with the SAO. Officials from 4 political subdivisions associated with agencies on the list indicated those agencies were not in operation during 2021. Those agencies are identified on Appendix C. This report indicates agencies that filed copies of the form by February 28, 2022.

The following table summarizes these reports.

Reporting Status	Number	Percentage
Number of agencies reporting (Appendix A and B)	120	17.54
Number of agencies not reporting (Appendix C)	564	82.46
Total Possible Reports	684	100.00

A total of 120 agencies filed a copy of the federal form with the SAO. These agencies are identified on Appendixes A and B.

In 2021, the updated Equitable Sharing Agreement and Certification form included a revision to the Total Equitable Sharing Funds Received calculation.[1] Some agencies filed a copy of the prior version of the form and others the new version, resulting in differences in the amounts presented for the Total Equitable Sharing Funds Received. To ensure the amounts presented are consistent, the Total Equitable Sharing Funds Received presented on Appendixes A and B were calculated in accordance with the newest form.

Of the 682 agencies included in the list provided by DPS, 564 did not provide a copy of the form. Agencies were not required to provide a copy of the form if they did not participate in the federal forfeiture system. These agencies are identified on Appendix C.

Conclusions regarding compliance cannot be made for non-reporting agencies. This compilation work is not an audit and, as such, no verification was performed as to whether these agencies did or did not participate in the federal forfeiture system.

[1] Prior to 2021, the Equitable Sharing Agreement and Certification calculated the Total Equitable Sharing Funds Received amount as the Beginning Balance plus any funds received and income. With the revisions to the form in 2021, this amount now excludes the Beginning Balance and only includes current year funds received and earned.

Appendix A
Compilation of 2021 Federal Forfeiture Reports
Summary of Information Reported for Justice Funds

			Justice Funds								
	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
1	Audrain County Sheriff's Office	12/31/2020	23,643.01	0.00	0.00	0.00	51.73	51.73	1,023.94	22,670.80	
2	Ballwin Police Department	12/31/2020	44,257.13	606.82	0.00	0.00	137.09	743.91	15,257.90	29,743.14	
3	Bates County Sheriff's Office	12/31/2020	1,512.83	0.00	0.00	0.00	0.00	0.00	0.00	1,512.83	
4	Bellefontaine Neighbors Police Department	6/30/2021	100,178.93	63,589.02	0.00	0.00	0.00	63,589.02	1,600.00	162,167.95	
5	Belton Police Department	3/31/2021	7,316.13	985.53	0.00	0.00	65.53	1,051.06	0.00	8,367.19	
6	Bolivar Police Department	12/31/2020	5,405.99	0.00	0.00	0.00	0.00	0.00	0.00	5,405.99	
7	Boone County Sheriff's Office	12/31/2020	145,156.26	0.00	0.00	0.00	2,796.19	2,796.19	6,201.20	141,751.25	
8	Boonville Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
9	Branson Police Department	12/31/2020	12,370.64	0.00	0.00	0.00	43.54	43.54	0.00	12,414.18	
10	Brentwood Police Department	12/31/2020	117,011.24	0.00	0.00	0.00	0.00	0.00	47,738.78	69,272.46	
11	Bridgeton Police Department	12/31/2020	344,595.96	260,571.74	0.00	0.00	0.00	260,571.74	97,942.40	507,225.30	
12	Brookfield Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
13	Buchanan County Sheriff's Office	12/31/2020	26,090.80	24,472.50	0.00	0.00	0.00	24,472.50	10,320.45	40,242.85	
14	Butler County Sheriff's Office	12/31/2020	786.49	0.00	0.00	0.00	0.00	0.00	0.00	786.49	
15	Callaway County Sheriff's Office	12/31/2020	4,959.44	0.00	0.00	0.00	23.80	23.80	615.00	4,368.24	
16	Camdenton Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
17	Cape Girardeau County Sheriff's Office.	12/31/2020	25,374.90	0.00	0.00	0.00	333.13	333.13	4,990.00	20,718.03	
18	Caruthersville Police Department	6/30/2021	89,390.65	0.00	0.00	0.00	0.00	0.00	21,008.11	68,382.54	D
19	Clinton County Sheriff's Office	12/31/2020	2,345.70	0.00	0.00	0.00	16.12	16.12	929.00	1,432.82	
20	Cole County Sheriff's Office	12/31/2020	96,863.65	0.00	0.00	0.00	0.00	0.00	26,199.29	70,664.36	
21	Columbia Police Department	9/30/2021	87,079.25	95,085.22	0.00	0.00	0.00	95,085.22	0.00	182,164.47	
22	Cottleville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
23	Crawford County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
24	Creve Coeur Police Department	6/30/2021	14,054.38	0.00	0.00	0.00	0.00	0.00	0.00	14,054.38	
25	Daviess County Sheriff's Office	12/31/2020	761.88	0.00	0.00	0.00	0.18	0.18	0.00	762.06	
26	Dent County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
27	Dunklin County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
28	Eureka Police Department	6/30/2021	5,778.58	0.00	0.00	0.00	1.36	1.36	0.00	5,779.94	
29	Festus Police Department	9/30/2021	7,288.32	81,516.23	0.00	0.00	83.87	81,600.10	2,301.00	86,587.42	
30	Florissant Police Department	11/30/2020	161,846.59	121,441.67	0.00	0.00	729.38	122,171.05	71,399.60	212,618.04	
31	Foristell Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
32	Fredericktown Police Department	9/30/2021	7.55	0.00	0.00	0.00	0.00	0.00	0.00	7.55	
33	Frontenac Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
34	Grain Valley Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
35	Greene County Prosecuting Attorney's Office	12/31/2020	6,096.26	0.00	0.00	0.00	51.84	51.84	0.00	6,148.10	

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36	Greene County Sheriff's Office	12/31/2020	46,572.47	0.00	0.00	20,371.30	448.92	20,820.22	33,866.69	33,526.00	
37	Grundy County Sheriff's Office	12/31/2020	254,668.28	5,115.10	0.00	0.00	0.00	5,115.10	44,610.79	215,172.59	
38	Hayti Police Department	6/30/2021	9,199.40	0.00	0.00	0.00	0.00	0.00	5,600.00	3,599.40	
39	Hazelwood Police Department	6/30/2021	193,920.47	73,432.48	0.00	0.00	0.00	73,432.48	49,222.00	218,130.95	
40	Henry County Sheriff's Office	12/31/2020	13,148.60	0.00	0.00	0.00	0.00	0.00	13,148.60	0.00	
41	Howell County Sheriff's Office	12/31/2020	3,199.27	0.00	0.00	0.00	71.87	71.87	0.00	3,271.14	
42	Independence Police Department	6/30/2021	53,172.76	28,028.73	0.00	23,331.07	37.35	51,397.15	35,358.57	69,211.34	
43	Jackson County Sheriff's Office	12/31/2020	46,260.63	32,845.49	294,304.57	0.00	1,266.67	328,416.73	148,871.86	225,805.50	
44	Jackson Police Department	12/31/2020	11,858.99	0.00	0.00	0.00	0.00	0.00	5,842.00	6,016.99	
45	Jasper County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
46	Jefferson City Police Department	10/31/2021	130,454.71	682.50	0.00	0.00	2,299.12	2,981.62	0.00	133,436.33	
47	Jefferson County Sheriff's Office	12/31/2020	372,161.52	581,072.85	51.30	36,390.00	4,224.05	621,738.20	293,938.05	699,961.67	
48	Johnson County Sheriff's Office	12/31/2020	23,015.61	0.00	0.00	0.00	116.91	116.91	0.00	23,132.52	
49	Joplin Police Department	10/31/2021	114,937.57	1,155.62	0.00	0.00	319.64	1,475.26	10,830.00	105,582.83	D
50	Kansas City International Airport Police Division	4/30/2021	266,402.14	5,016.49	0.00	0.00	4,601.36	9,617.85	0.00	276,019.99	
51	Kansas City Police Department	4/30/2021	2,080,515.18	17,220.51	0.00	0.00	8,719.81	25,940.32	124,014.93	1,982,440.57	
52	Kirksville Police Department	12/31/2020	12,400.00	0.00	0.00	0.00	0.00	0.00	0.00	12,400.00	
53	Kirkwood Police Department	3/31/2021	164,119.01	81,538.80	0.00	0.00	367.62	81,906.42	65,263.09	180,762.34	
54	Lafayette County Sheriff's Office	12/31/2020	3,454.98	12,933.90	0.00	0.00	0.00	12,933.90	12,192.76	4,196.12	
55	Lawrence County Sheriff's Office	12/31/2020	17,732.40	2,630.70	0.00	0.00	0.00	2,630.70	2,318.70	18,044.40	
56	Lebanon Police Department	6/30/2021	335.89	0.00	0.00	0.00	0.00	0.00	0.00	335.89	
57	Lee's Summit Police Department	6/30/2021	262,468.78	62,137.37	0.00	0.00	1,300.29	63,437.66	122,429.00	203,477.44	
58	Lewis County Sheriff's Office	12/31/2020	0.00	2,062.00	0.00	0.00	0.00	2,062.00	2,062.00	0.00	A
59	Lincoln County Sheriff's Office	12/31/2020	17,404.27	0.00	0.00	0.00	76.03	76.03	16,103.78	1,376.52	
60	Manchester Police Department	12/31/2020	27,712.37	0.00	0.00	0.00	0.00	0.00	17,501.87	10,210.50	
61	Maplewood Police Department	6/30/2021	13,006.97	0.00	0.00	0.00	0.00	0.00	0.00	13,006.97	
62	Maryland Heights Police Department	12/31/2020	360,835.53	208,735.93	0.00	9,900.00	6,489.53	225,125.46	150,368.76	435,592.23	
63	Maryville Department of Public Safety	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
64	Mississippi County Sheriff's Office	12/31/2020	39,928.74	0.00	0.00	0.00	232.90	232.90	23,658.12	16,503.52	
65	Missouri State Highway Patrol	6/30/2021	805,216.27	84,885.96	0.00	111,217.80	3,441.26	199,545.02	410,791.49	593,969.80	
66	Moberly Police Department	6/30/2021	4,320.59	0.00	0.00	0.00	0.00	0.00	0.00	4,320.59	
67	Monett Police Department	3/31/2021	527.01	0.00	0.00	0.00	0.00	0.00	0.00	527.01	
68	Morgan County Sheriff's Office	12/31/2020	11,620.42	22,285.68	0.00	0.00	0.00	22,285.68	0.00	33,906.10	
69	Newton County Sheriff's Office	12/31/2020	16,195.69	0.00	0.00	0.00	136.98	136.98	1,240.53	15,092.14	
70	Nixa Police Department	12/31/2020	5,002.07	0.00	0.00	0.00	65.88	65.88	0.00	5,067.95	

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71	Nodaway County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
72	North Kansas City Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
73	O'Fallon Police Department	12/31/2020	289,852.62	359,440.58	0.00	0.00	2,833.35	362,273.93	28,535.25	623,591.30	
74	Overland Police Department	6/30/2021	113,396.75	67,843.76	0.00	0.00	12.01	67,855.77	31,990.94	149,261.58	
75	Ozark Police Department	12/31/2020	8,677.05	0.00	0.00	0.00	167.61	167.61	2,130.81	6,713.85	
76	Park Hills Police Department	9/30/2021	236,888.05	0.00	0.00	0.00	1,437.95	1,437.95	10,201.49	228,124.51	D
77	Peculiar Police Department	9/30/2021	0.00	0.00	0.00	29,050.00	0.00	29,050.00	28,574.43	475.57	
78	Pemiscot County Sheriff's Office	12/31/2020	90,268.84	4,174.46	0.00	0.00	380.08	4,554.54	8,162.87	86,660.51	
79	Perry County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
80	Perryville Police Department	3/31/2021	53.99	0.00	0.00	0.00	0.00	0.00	0.00	53.99	
81	Pettis County Sheriff's Office	12/31/2020	1,664.00	0.00	0.00	0.00	0.00	0.00	0.00	1,664.00	
82	Phelps County Prosecuting Attorney's Office	12/31/2020	223,958.62	6,507.15	0.00	465.90	3,096.26	10,069.31	108,899.50	125,128.43	
83	Phelps County Sheriff's Office	12/31/2020	1,506,119.96	170,385.67	0.00	18,970.80	6,454.41	195,810.88	151,101.80	1,550,829.04	
84	Platte County Sheriff's Office	12/31/2020	127,835.11	20,189.32	0.00	0.00	1,702.81	21,892.13	19,724.35	130,002.89	
85	Portageville Police Department	4/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
86	Richmond Heights Police Department	6/30/2021	436,271.78	52,455.28	0.00	0.00	0.00	52,455.28	100,123.63	388,603.43	
87	Rock Hill Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
88	Rolla Police Department	9/30/2021	7,751.77	899,126.09	0.00	0.00	200.37	899,326.46	54,037.49	853,040.74	
89	Sedalia Police Department	3/31/2021	60,632.89	5,410.91	0.00	0.00	0.00	5,410.91	26,912.80	39,131.00	
90	Springfield Police Department	6/30/2021	14,461.27	30,995.14	0.00	465.93	223.26	31,684.33	22,089.43	24,056.17	
91	St. Ann Police Department	12/31/2020	0.00	123,866.68	0.00	0.00	0.00	123,866.68	100,161.75	23,704.93	
92	St. Charles City Police Department	12/31/2020	199,036.73	10,327.20	0.00	0.00	0.00	10,327.20	96,060.03	113,303.90	
93	St. Charles County Police Department	12/31/2020	1,999,685.97	567,178.97	0.00	179,052.21	32,857.01	779,088.19	815,400.74	1,963,373.42	
94	St. Charles County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
95	St. Clair County Sheriff's Office	12/31/2020	8,419.42	0.00	0.00	0.00	118.95	118.95	0.00	8,538.37	AD
96	St. Clair Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
97	St. Francois County Sheriff's Office	12/31/2020	90,653.46	28,202.22	0.00	11,612.00	320.25	40,134.47	101,972.66	28,815.27	
98	St. John Police Department	12/31/2020	76,058.48	12,262.72	0.00	12.70	44.88	12,320.30	36,408.45	51,970.33	
99	St. Joseph Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
100	St. Louis Airport Police Department	6/30/2021	2,309,254.03	43,079.95	0.00	23,874.26	7,394.84	74,349.05	132,176.94	2,251,426.14	
101	St. Louis County Police Department	12/31/2020	2,043,697.72	835,330.10	9,878.25	17,093.53	70,782.73	933,084.61	688,059.03	2,288,723.30	
102	St. Louis Metropolitan Police Department	6/30/2021	1,925,779.01	365,010.78	0.00	0.00	3.04	365,013.82	415,241.67	1,875,551.16	
103	St. Peters Police Department	9/30/2021	347,617.28	38,886.24	0.00	0.00	913.79	39,800.03	36,112.67	351,304.64	
104	Ste. Genevieve County Sheriff's Office	12/31/2020	1,852.50	0.00	0.00	0.00	0.00	0.00	1,852.50	0.00	
105	Strafford Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix A
Compilation of 2021 Federal Forfeiture Reports
Summary of Information Reported for Justice Funds

			Justice Funds								
	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
106	Sunset Hills Police Department	12/31/2020	193.33	0.00	0.00	0.00	0.00	0.00	0.00	193.33	
107	Taney County Sheriff's Office	12/31/2020	59.64	0.00	0.00	0.00	19.74	19.74	0.00	79.38	
108	Texas County Sheriff's Office	12/31/2020	12.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	
109	Town and Country Police Department	12/31/2020	9,236.74	0.00	0.00	0.00	283.61	283.61	0.00	9,520.35	
110	Trenton Police Department	4/30/2021	229.58	0.00	0.00	0.00	1.15	1.15	0.00	230.73	
111	Troy Police Department	6/30/2021	7,110.96	0.00	0.00	7,500.00	14.98	7,514.98	14,621.60	4.34	
112	Vernon County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
113	Vinita Park Police Department	6/30/2021	24,143.39	0.00	0.00	0.00	6.85	6.85	5,526.09	18,624.15	
114	Warren County Sheriff's Office	12/31/2020	1,193.14	0.00	0.00	0.00	9.78	9.78	0.00	1,202.92	
115	Warrensburg Police Department	9/30/2021	2,759.56	0.00	0.00	0.00	0.00	0.00	0.00	2,759.56	D
116	Wayne County Sheriff's Office	12/31/2020	1,774.28	4,540.22	0.00	0.00	0.00	4,540.22	2,165.49	4,149.01	
117	Waynesville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
118	Webster Groves Police Department	6/30/2021	35,522.50	606.82	0.00	0.00	0.00	606.82	15,576.00	20,553.32	
119	Wentzville Police Department	12/31/2020	19,392.12	0.00	0.00	0.00	0.00	0.00	2,895.00	16,497.12	D
120	West Plains Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
	Total		$ 18,933,455.69	5,515,869.10	304,234.12	489,307.50	167,829.66	6,477,240.38	4,953,475.67	20,457,220.40	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

A The agency submitted a copy of the form after the February 15, 2022 deadline.
B The agency's form reported no activity in the Justice Funds section of the annual certification.
C The agency filed a 2020 form after February 28, 2021.
D The agency did not file a form in 2020, but has a beginning balance in 2021.

Appendix B
Compilation of 2021 Federal Forfeiture Reports
Summary of Information Reported for Treasury Funds

			Treasury Funds								
	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
1	Audrain County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
2	Ballwin Police Department	12/31/2020	84,825.35	0.00	0.00	0.00	319.90	319.90	38,145.00	47,000.25	
3	Bates County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
4	Bellefontaine Neighbors Police Department	6/30/2021	37,697.41	0.00	0.00	0.00	0.00	0.00	1,610.00	36,087.41	
5	Belton Police Department	3/31/2021	5,573.59	0.00	0.00	0.00	44.00	44.00	0.00	5,617.59	
6	Bolivar Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
7	Boone County Sheriff's Office	12/31/2020	32,049.20	0.00	0.00	0.00	636.46	636.46	0.00	32,685.66	
8	Boonville Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
9	Branson Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
10	Brentwood Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
11	Bridgeton Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
12	Brookfield Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
13	Buchanan County Sheriff's Office	12/31/2020	0.00	255,090.73	0.00	0.00	0.00	255,090.73	0.00	255,090.73	
14	Butler County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
15	Callaway County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
16	Camdenton Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
17	Cape Girardeau County Sheriff's Office.	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
18	Caruthersville Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
19	Clinton County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
20	Cole County Sheriff's Office	12/31/2020	0.00	54,862.72	0.00	0.00	0.00	54,862.72	0.00	54,862.72	
21	Columbia Police Department	9/30/2021	58,611.09	77,129.83	0.00	0.00	0.00	77,129.83	0.00	135,740.92	
22	Cottleville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
23	Crawford County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
24	Creve Coeur Police Department	6/30/2021	28,535.29	0.00	0.00	0.00	0.00	0.00	5,165.11	23,370.18	
25	Daviess County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
26	Dent County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
27	Dunklin County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
28	Eureka Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
29	Festus Police Department	9/30/2021	111,444.80	21,115.15	0.00	0.00	777.38	21,892.53	12,710.98	120,626.35	
30	Florissant Police Department	11/30/2020	8,384.23	0.00	0.00	0.00	38.73	38.73	0.00	8,422.96	
31	Foristell Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
32	Fredericktown Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
33	Frontenac Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
34	Grain Valley Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
35	Greene County Prosecuting Attorney's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

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	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
36	Greene County Sheriff's Office	12/31/2020	0.00	27,908.22	0.00	0.00	0.00	27,908.22	0.00	27,908.22	
37	Grundy County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
38	Hayti Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
39	Hazelwood Police Department	6/30/2021	4,770.62	83,230.49	0.00	0.00	0.00	83,230.49	4,500.00	83,501.11	
40	Henry County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
41	Howell County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
42	Independence Police Department	6/30/2021	21,307.50	52,978.96	0.00	0.00	52.97	53,031.93	59,510.64	14,828.79	
43	Jackson County Sheriff's Office	12/31/2020	0.00	0.00	3,049.95	0.00	0.00	3,049.95	0.00	3,049.95	
44	Jackson Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
45	Jasper County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
46	Jefferson City Police Department	10/31/2021	49,353.22	50,138.85	0.00	0.00	1,482.25	51,621.10	0.00	100,974.32	
47	Jefferson County Sheriff's Office	12/31/2020	11,652.51	24,503.03	0.00	0.00	32.49	24,535.52	0.00	36,188.03	
48	Johnson County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
49	Joplin Police Department	10/31/2021	74,626.59	0.00	0.00	0.00	0.00	0.00	0.00	74,626.59	D
50	Kansas City International Airport Police Division	4/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
51	Kansas City Police Department	4/30/2021	43,075.93	36,972.04	0.00	0.00	268.11	37,240.15	67.22	80,248.86	
52	Kirksville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
53	Kirkwood Police Department	3/31/2021	23,466.00	88,001.11	0.00	0.00	225.31	88,226.42	0.00	111,692.42	
54	Lafayette County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
55	Lawrence County Sheriff's Office	12/31/2020	0.00	29,431.62	0.00	0.00	0.00	29,431.62	25,000.00	4,431.62	
56	Lebanon Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
57	Lee's Summit Police Department	6/30/2021	288,182.06	0.00	0.00	0.00	1,327.38	1,327.38	225,000.00	64,509.44	
58	Lewis County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
59	Lincoln County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
60	Manchester Police Department	12/31/2020	0.00	97,510.90	0.00	0.00	0.00	97,510.90	0.00	97,510.90	
61	Maplewood Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
62	Maryland Heights Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
63	Maryville Department of Public Safety	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
64	Mississippi County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
65	Missouri State Highway Patrol	6/30/2021	150,223.37	234,431.20	0.00	0.00	1,338.27	235,769.47	0.00	385,992.84	
66	Moberly Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
67	Monett Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
68	Morgan County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
69	Newton County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
70	Nixa Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

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Compilation of 2021 Federal Forfeiture Reports
Summary of Information Reported for Treasury Funds

			Treasury Funds								
	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
71	Nodaway County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
72	North Kansas City Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
73	O'Fallon Police Department	12/31/2020	0.00	2,876.62	0.00	0.00	3.03	2,879.65	0.00	2,879.65	
74	Overland Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
75	Ozark Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
76	Park Hills Police Department	9/30/2021	30,005.60	0.00	0.00	0.00	0.00	0.00	0.00	30,005.60	D
77	Peculiar Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
78	Pemiscot County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
79	Perry County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
80	Perryville Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
81	Pettis County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
82	Phelps County Prosecuting Attorney's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
83	Phelps County Sheriff's Department	12/31/2020	0.00	11,603.70	0.00	0.00	0.00	11,603.70	0.00	11,603.70	
84	Platte County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
85	Portageville Police Department	4/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
86	Richmond Heights Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
87	Rock Hill Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
88	Rolla Police Department	9/30/2021	149,678.94	0.00	0.00	8,400.00	331.60	8,731.60	36,714.43	121,696.11	
89	Sedalia Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
90	Springfield Police Department	6/30/2021	39,933.13	157,559.18	0.00	0.00	1,339.11	158,898.29	132,464.78	66,366.64	
91	St. Ann Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
92	St. Charles City Police Department	12/31/2020	5,567.37	483,680.01	0.00	0.00	0.00	483,680.01	1,416.00	487,831.38	
93	St. Charles County Police Department	12/31/2020	0.00	0.00	309,882.69	0.00	2,241.88	312,124.57	0.00	312,124.57	
94	St. Charles County Sheriff's Office	12/31/2020	0.00	309,882.69	0.00	0.00	0.00	309,882.69	309,882.69	0.00	
95	St. Clair County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
96	St. Clair Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
97	St. Francois County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
98	St. John Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
99	St. Joseph Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
100	St. Louis Airport Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
101	St. Louis County Police Department	12/31/2020	1,370,570.80	452,242.54	0.00	0.00	49,188.00	501,430.54	290,070.70	1,581,930.64	
102	St. Louis Metropolitan Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
103	St. Peters Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
104	Ste. Genevieve County Sheriff's Office	12/31/2020	7,953.62	0.00	0.00	0.00	22.05	22.05	7,847.50	128.17	
105	Strafford Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix B
Compilation of 2021 Federal Forfeiture Reports
Summary of Information Reported for Treasury Funds

			Treasury Funds								
	Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
106	Sunset Hills Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
107	Taney County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
108	Texas County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
109	Town and Country Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
110	Trenton Police Department	4/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
111	Troy Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
112	Vernon County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
113	Vinita Park Police Department	6/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
114	Warren County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
115	Warrensburg Police Department	9/30/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
116	Wayne County Sheriff's Office	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
117	Waynesville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
118	Webster Groves Police Department	6/30/2021	5,189.78	0.00	0.00	0.00	0.00	0.00	3,585.92	1,603.86	
119	Wentzville Police Department	12/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
120	West Plains Police Department	3/31/2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
	Total		$ 2,642,678.00	2,551,149.59	312,932.64	8,400.00	59,668.92	2,932,151.15	1,153,690.97	4,421,138.18	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

A The agency submitted a copy of the form after the February 15, 2022 deadline.
B The agency's form reported no activity in the Treasury Funds section of the annual certification.
C The agency filed a 2020 form after February 28, 2021.
D The agency did not file a form in 2020, but has a beginning balance in 2021.

Appendix C
Compilation of 2021 Federal Forfeiture Reports
Law Enforcement Agencies Not Filing a 2021 ACA Form - Equitable Sharing Agreement and Certification*

	Name	
1	13th Judicial Court Marshal's Office	
2	19th Circuit Court Marshal's Office	
3	Adair County Sheriff's Office	
4	Adrian Police Department	
5	Advance Police Department	
6	Alma Police Department	
7	Alton Police Department	
8	Amtrak Police Department	
9	Anderson Police Department	
10	Andrew County Sheriff's Office	
11	Annapolis Police Department	
12	Appleton City Police Department	
13	Arbyrd Police Department	
14	Arcadia Police Department	
15	Archie Police Department	
16	Arnold Police Department	B
17	Ash Grove Police Department	
18	Ashland Police Department	
19	Atchison County Sheriff's Office	
20	Aurora Police Department	
21	Auxvasse Police Department	
22	Ava Police Department	
23	Barry County Sheriff's Office	
24	Barton County Sheriff's Office	
25	Bates City Police Department	
26	Battlefield Police Department	
27	Bell City Police Department	
28	Bella Villa Police Department	
29	Belle Police Department	
30	Bellflower Police Department	
31	Bel-Nor Police Department	
32	Bel-Ridge Police Department	
33	Benton County Sheriff's Office	
34	Benton Police Department	
35	Berger Police Department	
36	Berkeley Police Department	B
37	Bernie Police Department	
38	Bertrand Police Department	
39	Bethany Police Department	
40	Bevier Police Department	
41	Billings Police Department	B
42	Birch Tree Police Department	
43	Bismarck Police Department	
44	Blackburn Police Department	
45	Bland Police Department	
46	Bloomfield Police Department	
47	Blue Springs Police Department	
48	Blue Springs School District Police Department	
49	Bollinger County Sheriff's Office	B
50	Bonne Terre Police Department	
51	Bourbon Police Department	
52	Bowling Green Police Department	
53	Branson West Police Department	
54	Braymer Police Department	
55	Breckenridge Hills Police Department	
56	Browning Police Department	
57	Brunswick Police Department	
58	Buchanan County Drug Strike Force	
59	Bucklin Police Department	
60	Buckner Police Department	
61	Buffalo Police Department	
62	Bunceton Police Department	
63	Bunker Police Department	
64	Burlington Northern Santa Fe Railroad	
65	Butler Police Department	
66	Butterfield Police Department	
67	Byrnes Mill Police Department	
68	Cabool Police Department	
69	Caldwell County Sheriff's Office	
70	California Police Department	
71	Callao Police Department	
72	Calverton Park Police Department	
73	Camden County Sheriff's Office	
74	Camden Point Police Department	
75	Camden Police Department	
76	Cameron Police Department	B
77	Campbell Police Department	
78	Canadian Pacific Police Service	
79	Canalou Police Department	
80	Canton Police Department	
81	Cape Girardeau Police Department	B
82	Cardwell Police Department	
83	Carl Junction Police Department	
84	Carroll County Sheriff's Office	
85	Carrollton Police Department	
86	Carter County Sheriff's Office	
87	Carterville Police Department	
88	Carthage Police Department	
89	Cass County Sheriff's Office	
90	Cassville Police Department	
91	Catron Police Department	A
92	Cedar County Sheriff's Office	
93	Center Police Department	
94	Centerview PD	
95	Centralia Police Department	
96	Chaffee Police Department	
97	Chamois Police Department	
98	Chariton County Sheriff's Office	
99	Charleston Department of Public Safety	B
100	Chesterfield Police Department	
101	Chilhowee Police Department	
102	Chillicothe Police Department	
103	Christian County Sheriff's Office	B
104	Clarence Police Department	
105	Clark County Sheriff's Office	
106	Clark Police Department	
107	Clarksburg Police Department	
108	Clarksdale Police Department	
109	Clarkton Police Department	
110	Clay County Parks Department	
111	Clay County Sheriff's Office	B
112	Claycomo Police Department	
113	Clayton Police Department	B
114	Cleveland Police Department	
115	Clever Police Department	
116	Clinton Police Department	
117	Cole Camp Police Department	
118	Combined Ozarks Multijurisdictional Enforcement Team	
119	Concordia Police Department	
120	Conway Police Department	

Appendix C
Compilation of 2021 Federal Forfeiture Reports
Law Enforcement Agencies Not Filing a 2021 ACA Form - Equitable Sharing Agreement and Certification*

	Name	
121	Cooper County Sheriff's Office	
122	Cooter Police Department	
123	Corder Police Department	
124	Country Club Hills Police Department	
125	Country Club Village Police Department	
126	Crane Police Department	
127	Creighton Police Department	
128	Crestwood Police Department	
129	Crocker Police Department	
130	Crystal City Police Department	B
131	Crystal Lakes Police Department	
132	Cuba Police Department	
133	Dade County Sheriff's Office	
134	Dallas County Sheriff's Office	
135	Deepwater Police Department	
136	DeKalb County Sheriff's Office	
137	Delta Police Department	
138	Des Peres Department of Public Safety	
139	Desloge Police Department	
140	DeSoto Police Department	
141	Dexter Police Department	
142	Diamond Police Department	
143	Dixon Police Department	
144	Doniphan Police Department	
145	Doolittle Police Department	
146	Douglas County Sheriff's Office	
147	Drexel Police Department	
148	Duenweg Police Department	
149	Dunklin R-5 School District Police Department	
150	Duquesne Police Department	
151	East Central Drug Task Force	
152	East Lynne Police Department	
153	East Prairie Police Department	
154	Easton Police Department	
155	Edgar Springs Police Department	
156	Edgerton Police Department	
157	Edina Police Department	
158	Edmundson Police Department	
159	El Dorado Springs Police Department	
160	Eldon Police Department	
161	Ellington Police Department	
162	Ellisville Police Department	
163	Ellsinore Police Department	
164	Elsberry Police Department	
165	Eminence Police Department	
166	Emma Police Department	
167	Eolia Police Department	
168	Essex Police Department	
169	Everton Police Department	
170	Excelsior Springs Police Department	
171	Exeter Police Department	
172	Fair Grove Police Department	
173	Fair Play Police Department	
174	Fairview Police Department	
175	Farber Police Department	
176	Farmington Police Department	
177	Fayette Police Department	
178	Ferguson Police Department	
179	Ferrelview Police Department	
180	Fleming Police Department	
181	Foley Police Department	
182	Fordland Police Department	
183	Forsyth Police Department	
184	Frankford Police Department	
185	Franklin County Narcotics Enforcement Unit	
186	Franklin County Sheriff's Office	
187	Freeman Police Department	
188	Fulton Police Department	B
189	Galena Police Department	
190	Gallatin Police Department	
191	Garden City Police Department	
192	Gasconade County Sheriff's Office	
193	Gasconade Police Department	
194	Gentry County Sheriff's Office	
195	Gerald Police Department	
196	Gideon Police Department	
197	Gladstone Department of Public Safety	
198	Glasgow Police Department	
199	Glendale Police Department	
200	Goodman Police Department	
201	Gordonville Police Department	
202	Gower Police Department	
203	Granby Police Department	
204	Grandin Police Department	
205	Grandview Police Department	B
206	Green City Police Department	
207	Green Ridge Police Department	
208	Greenfield Police Department	
209	Greenville Police Department	
210	Greenwood Police Department	
211	Hale Police Department	
212	Hallsville Police Department	
213	Hamilton Police Department	
214	Hannibal Police Department	B
215	Hardin Police Department	
216	Harrison County Sheriff's Office	
217	Harrisonville Police Department	
218	Hartville Police Department	
219	Hawk Point Police Department	
220	Henrietta Police Department	
221	Herculaneum Police Department	
222	Hermann Police Department	
223	Hickory County Sheriff's Office	
224	Higginsville Police Department	
225	High Hill Police Department	
226	Highlandville Police Department	
227	Hillsboro Police Department	
228	Hillsdale Police Department	
229	Holcomb Police Department	
230	Holden Police Department	
231	Hollister Police Department	
232	Holt County Sheriff's Office	
233	Holts Summit Police Department	
234	Hornersville Police Department	
235	Houston Police Department	
236	Howard County Sheriff's Office	
237	Howardville Police Department	
238	Humansville Police Department	
239	Huntsville Police Department	
240	Iberia Police Department	

Appendix C
Compilation of 2021 Federal Forfeiture Reports
Law Enforcement Agencies Not Filing a 2021 ACA Form - Equitable Sharing Agreement and Certification*

	Name	
241	Indian Point Police Department	
242	Iron County Sheriff's Office	
243	Iron Mountain Lake Police Department	
244	Ironton Police Department	
245	Jackson County Parks & Recreation	
246	Jackson County, Drug Task Force	
247	Jamestown Police Department	
248	Jasper County Drug Task Force	
249	Jasper Police Department	
250	Jefferson College Campus Police Department	
251	Jefferson County Municipal Enforcement Group	
252	Jonesburg Police Department	
253	Kahoka Police Department	
254	Kansas City Board of Police Commissioners	
255	Kansas City Southern Railroad	
256	Kearney Police Department	
257	Kelso Police Department	
258	Kennett Police Department	B
259	Keytesville Police Department	
260	Kimberling City Police Department	
261	Kimmswick Police Department	
262	King City Police Department	
263	Kingsville Police Department	
264	Knob Noster Police Department	
265	Knox County Sheriff's Office	
266	Laclede County Sheriff's Office	
267	Laddonia Police Department	
268	Ladue Police Department	
269	Lafayette County, Narcotic Task Force	A
270	LaGrange Police Department	
271	Lake Area Narcotics Enforcement Group	
272	Lake Lafayette Police Department	
273	Lake Lotawana Police Department	
274	Lake Ozark Police Department	
275	Lake St. Louis Police Department	
276	Lake Tapawingo Police Department	
277	Lake Waukomis Police Department	
278	Lake Winnebago Police Department	
279	Lakeshire Police Department	
280	Lamar Police Department	
281	LaMonte Police Department	
282	Lanagan Police Department	
283	Lancaster Police Department	
284	LaPlata Police Department	
285	Lathrop Police Department	
286	Laurie Police Department	
287	Lawson Police Department	
288	Leadington Police Department	
289	Leadwood Police Department	
290	Leasburg Police Department	
291	Leeton Police Department	
292	Lexington Police Department	
293	Liberal Police Department	
294	Liberty Police Department	
295	Licking Police Department	
296	Lilbourn Police Department	
297	Lincoln Police Department	
298	Lincoln University DPS	
299	Linn County Sheriff's Office	
300	Linn Creek Police Department	
301	Linn Police Department	
302	Livingston County Sheriff's Office	
303	Logan-Rogersville Police Unit	
304	Lone Jack Police Department	
305	Louisiana Police Department	
306	Lowry City Police Department	
307	Macon County Sheriff's Office	
308	Macon Police Department	
309	Madison County Sheriff's Office	
310	Malden Police Department	
311	Mansfield Police Department	
312	Marble Hill Police Department	
313	Marceline Police Department	
314	Maries County Sheriff's Office	
315	Marion County Sheriff's Office	
316	Marion County, NEMO Task Force	B
317	Marionville Police Department	
318	Marquand Police Department	
319	Marshall Police Department	
320	Marshfield Police Department	
321	Marston Police Department	
322	Martinsburg Police Department	
323	Matthews Police Department	
324	Maysville Police Department	
325	McDonald County Sheriff's Office	
326	Memphis Police Department	
327	Mercer County Sheriff's Office	
328	Merriam Woods Police Department	
329	Metropolitan Community College Campus Police	
330	Mexico Police Department	
331	Mid-Missouri Drug Task Force	
332	Milan Police Department	
333	Miller County Sheriff's Office	
334	Miller Police Department	
335	Miner Police Department	
336	Mineral Area College DPS	
337	Mineral Area Drug Task Force	
338	Missouri Capitol Police	
339	Missouri Department Natural Resources-Park Rangers	
340	Missouri Department of Conservation	
341	Missouri Department of Revenue	
342	Missouri Division of Alcohol and Tobacco Control	
343	Missouri Division of Fire Safety	
344	Missouri Social Services STAT Team	
345	Missouri University of Science & Technology Police Department	
346	Missouri Western DPS	
347	Missouri Western Interdiction and Narcotics Task Force (MoWIN)	
348	Moline Acres Police Department	
349	Moniteau County Sheriff's Office	
350	Monroe City Police Department	
351	Monroe County Sheriff's Office	
352	Montgomery City Police Department	
353	Montgomery County Sheriff's Office	
354	Morehouse Police Department	
355	Morley Police Department	
356	Morrisville Police Department	
357	Moscow Mills Police Department	
358	Mound City Police Department	
359	Mount Vernon Police Department	
360	Mountain Grove Police Department	

Appendix C
Compilation of 2021 Federal Forfeiture Reports
Law Enforcement Agencies Not Filing a 2021 ACA Form - Equitable Sharing Agreement and Certification*

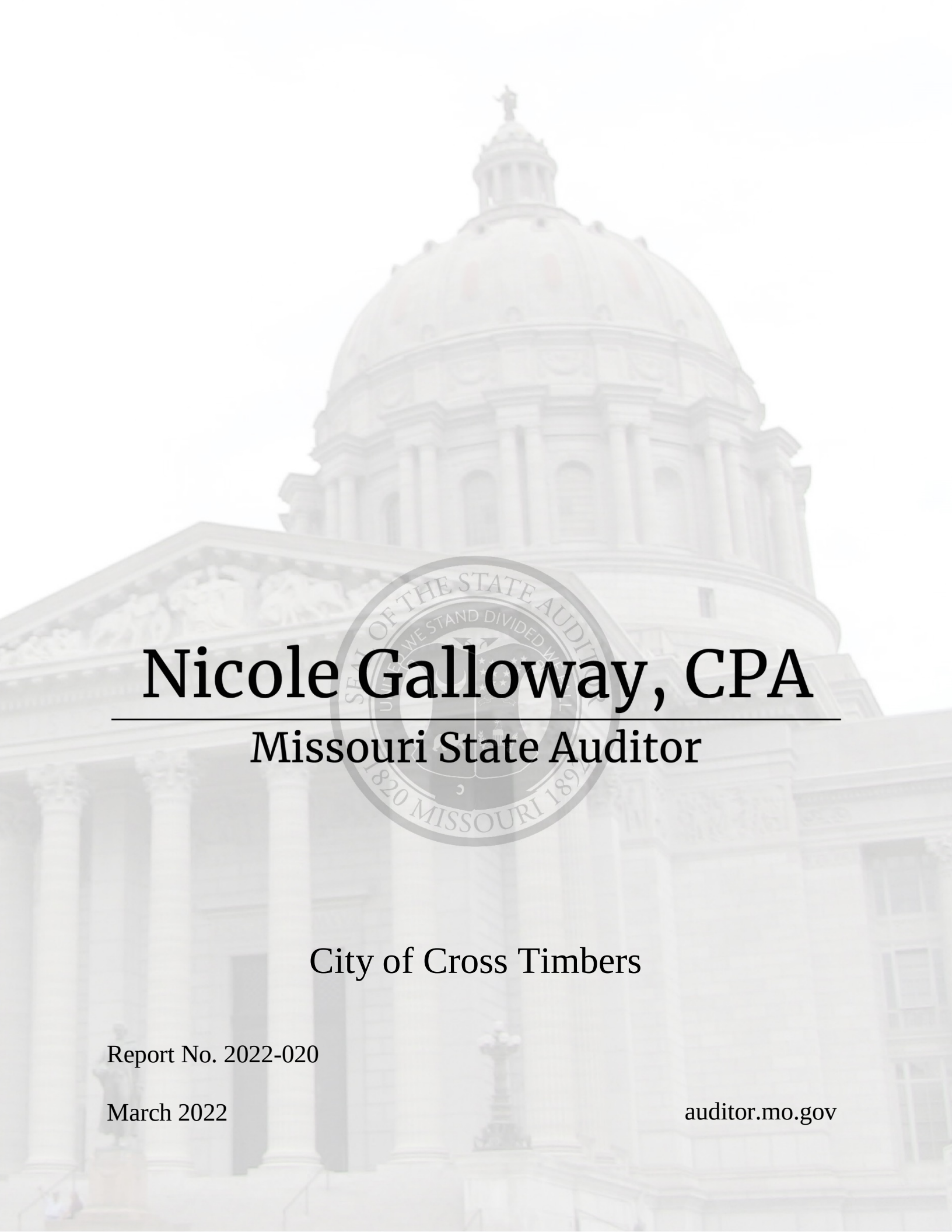
	Name		Name	
361	Mountain View Police Department	421	Poplar Bluff Police Department	
362	MSSU Police Department	422	Potosi Police Department	
363	Napoleon Police Department	423	Prairie Home Police Department	
364	Naylor Police Department	424	Pulaski County Prosecutor's Office	
365	Neosho Police Department	425	Purdy Police Department	
366	Nevada Police Department	426	Putnam County Sheriff's Office	
367	New Bloomfield Police Department	427	Puxico Police Department	
368	New Florence Police Department	428	Queen City Police Department	
369	New Franklin Police Department	429	Qulin Police Department	
370	New Haven Police Department	430	Ralls County Sheriff's Office	
371	New London Police Department	431	Randolph County Sheriff's Office	
372	New Madrid County Sheriff's Office	432	Ray County Sheriff's Office	
373	New Madrid Police Department	433	Raymore Police Department	
374	Newburg Police Department	434	Raytown Police Department	
375	Niangua Police Department	435	Reeds Spring Police Department	
376	Noel Police Department	436	Republic Police Department	
377	Norborne Police Department	437	Reynolds County Sheriff's Office	
378	Norfolk Southern Railroad Police Department	438	Rich Hill Police Department	
379	Normandy Police Department	439	Richland Police Department	
380	North Missouri Drug Task Force	440	Richmond Police Department	
381	Northmoor Police Department	441	Ripley County Sheriff's Office	B
382	Northwest Missouri State University Police Department	442	Risco Police Department	
383	Northwoods Police Department	443	Riverside Police Department	
384	Oak Grove Police Department	444	Riverview Police Department	
385	Oakview Police Department	445	Rock Port Police Department	
386	Odessa Police Department	446	Rockaway Beach Police Department	
387	Old Monroe Police Department	447	Rogersville Police Department	
388	Olivette Police Department	448	Rosebud Police Department	
389	Oran Police Department	449	Rutledge Police Department	
390	Oregon County Sheriff's Office	450	Salem Police Department	
391	Oregon Police Department	451	Saline County Sheriff's Office	
392	Oronogo Police Department	452	Salisbury Police Department	
393	Orrick Police Department	453	Sarcoxie Police Department	
394	Osage Beach Police Department	454	Savannah Police Department	
395	Osage County Sheriff's Office	455	Schuyler County Sheriff's Office	
396	Osceola Police Department	456	Scotland County Sheriff's Office	B
397	Otterville Police Department	457	Scott City Police Department	
398	Owensville Police Department	458	Scott County Sheriff's Office	
399	Ozark County Sheriff's Office	459	Seligman Police Department	
400	Pacific Police Department	460	Senath Police Department	
401	Pagedale Police Department	461	Seneca Police Department	
402	Palmyra Police Department	462	Seymour Police Department	
403	Parkville Police Department	463	Shannon County Sheriff's Office	
404	Parma Police Department	464	Shelbina Police Department	
405	Perry Police Department	465	Shelby County Sheriff's Office	
406	Pevely Police Department	466	Shrewsbury Police Department	
407	Piedmont Police Department	467	Sikeston Department of Public Safety	B
408	Pierce City Police Department	468	Silex Police Department	
409	Pike County Sheriff's Office	469	Slater Police Department	A
410	Pilot Grove Police Department	470	Smithton Police Department	
411	Pilot Knob Police Department	471	Smithville Police Department	
412	Pineville Police Department	472	South Central Drug Task Force	
413	Platte City Police Department	473	Southeast Missouri (SEMO) Drug Task Force	B
414	Platte Woods Police Department	474	Southeast Missouri State University - DPS	
415	Plattsburg Police Department	475	Southwest City Police Department	
416	Pleasant Hill Police Department	476	Sparta Police Department	
417	Pleasant Hope Police Department	477	Springfield-Branson National Airport Police Department	
418	Pleasant Valley Police Department	478	St. Charles City Parks & Recreation	
419	Polk County Sheriff's Office	479	St. Charles County Community College DPS	
420	Polo Police Department	480	St. Charles County Department of Corrections	

Appendix C
Compilation of 2021 Federal Forfeiture Reports
Law Enforcement Agencies Not Filing a 2021 ACA Form - Equitable Sharing Agreement and Certification*

	Name	
481	St. Charles County Prosecuting Attorney's Office	B
482	St. Charles County Regional Drug Task Force	
483	St. James Police Department	
484	St. Louis City Sheriff's Office	
485	St. Louis Community College Police Department	
486	St. Louis County Sheriffs Office	
487	St. Louis County, Drug Task Force	
488	St. Mary Police Department	
489	St. Robert Police Department	
490	Stanberry Police Department	
491	Ste. Genevieve Police Department	
492	Steele Police Department	
493	Steelville Police Department	
494	Stewartsville Police Department	
495	Stockton Police Department	
496	Stoddard County Sheriff's Office	
497	Stone County Sheriff's Office	
498	Stover Police Department	
499	Strasburg Police Department	
500	Sturgeon Police Department	
501	Sugar Creek Police Department	
502	Sullivan County Sheriff's Office	
503	Sullivan Police Department	
504	Summersville Police Department	
505	Sunrise Beach Police Department	
506	Supreme Court of Missouri	
507	Sweet Springs Police Department	
508	Tarkio Police Department	
509	Terminal Railroad	
510	Terre du Lac Police Department	
511	Thayer Police Department	
512	Tipton Police Department	
513	Tracy Police Department	
514	Trimble Police Department	
515	Truesdale Police Department	
516	Truman State University	
517	UCM - Department of Public Safety	
518	Union Pacific Railroad	
519	Union Police Department	
520	Unionville Police Department	
521	University City Police Department	
522	University of Missouri - Kansas City Police Department	
523	University of Missouri - St. Louis Police Department	
524	University of Missouri Police Department (MUPD)	
525	Urbana Police Department	
526	Van Buren Police Department	
527	Vandalia Police Department	
528	Vanduser Police Department	
529	Velda City Police Department	
530	Verona Police Department	
531	Versailles Police Department	
532	Viburnum Police Department	
533	Vienna Police Department	
534	Village of Miramiguoa	
535	Walker Police Department	A
536	Walnut Grove Police Department	
537	Wardell Police Department	
538	Warrenton Police Department	
539	Warsaw Police Department	
540	Warson Woods Police Department	
541	Washburn Police Department	
542	Washington County Sheriff's Office	
543	Washington Police Department	
544	Washington University Police Department	
545	Waverly Police Department	
546	Weatherby Lake Police Department	
547	Webb City Police Department	B
548	Webster County Sheriff's Office	
549	Wellington Police Department	
550	Wellsville Police Department	
551	West Sullivan Police Department	
552	Weston Police Department	
553	Wheaton Police Department	
554	Willard Police Department	B
555	Willard School Police Department	
556	Williamsville Police Department	
557	Willow Springs Police Department	
558	Winfield Police Department	
559	Winona Police Department	
560	Wood Heights Police Department	
561	Woodson Terrace Police Department	BC
562	Worth County Sheriff's Office	
563	Wright City Police Department	
564	Wright County Sheriff's Office	

A Officials from the political subdivision reported this law enforcement agency did not operate in 2021.
B The law enforcement agency reported an ending balance for 2020, but did not file a report for 2021.
C The agency filed a 2020 form after February 28, 2021.

* The law requires filing if an agency participates in the federal forfeiture system. If these agencies did not participate, the lack of filing a report does not constitute noncompliance.



Nicole Galloway, CPA

Missouri State Auditor

City of Cross Timbers

Report No. 2022-020

March 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Cross Timbers

Misappropriated Money and Utility Services	From October 1, 2017, through July 31, 2020, money totaling at least $44,452 was misappropriated from the city by the City Clerk, including undeposited city receipts of $21,474; overpayments of $6,132; questionable payments of $13,525; improper payments of $569; and improperly recorded utility payments ($1,973) and adjustments ($234) to the City Clerk's utility account, and $545 of improperly unbilled utility services related to that account. In addition, during the period January 2015 through July 2020, we identified $5,280 of improperly recorded utility payments and adjustments and unbilled utility services related to a former Alderman's utility account.
Financial Condition	The city finances are in poor financial condition, and the Board of Aldermen had not adequately monitored that condition.
Oversight, Annual Audits and City Ordinances	The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk. The city has not obtained annual audits of its combined water and sewer system as required by state law. City ordinances are not complete and have not been updated since 2013.
Payroll and Related Matters	The Board did not document the basis for classifying the City Clerk and the former Maintenance Supervisor as independent contractors rather than employees. The Board and City Clerk did not pay past due taxes, interest, and penalties due from December 2010 to December 2013, and as a result, the city owes the Internal Revenue Service (IRS) $15,255 as of September 15, 2021, in unpaid past due taxes ($8,739), and penalties and interest ($6,516), with the amount of penalties and interest continuing to increase since the balance remains unpaid. The City Clerk issued herself pay advances totaling $7,311 in violation of the Missouri Constitution. The City Clerk did not prepare timesheets. The Board did not enter into a written contract with the City Clerk and the City Clerk did not prepare and file accurate 1099 forms for payments made to herself and the Maintenance Supervisor. City officials had no documentation to justify the allocation of the amounts paid the City Clerk and Maintenance Supervisor to the various city bank accounts.
Accounting Controls and Procedures and Disbursements	The city's procedures for receipting, recording, and depositing payments received were poor. The City Clerk did not prepare bank reconciliations for any of the city's bank accounts, maintain a checkbook register or book balances, issue checks in numerical order, and prepare a list of bills or monthly financial reports for the Board's review. The Board and City Clerk did not ensure required sewer loan payments occurred. The City Clerk made excessive and unauthorized transfers between various bank accounts and did not ensure some bills were paid timely, resulting in more than $20,000 in outstanding bills as of September 15, 2021. City officials could not provide copies of some meeting minutes, invoices, delinquent notices from the IRS, the City Clerk's calendars of time worked, 1099 forms, and documentation of expense reimbursements.
Utility System Controls and Procedures	Improper adjustments were made to the utility account of the City Clerk and a former Alderman, and we noted several other adjustments and the reasons documented for the adjustments that were unusual. City personnel do not

	prepare proper reconciliations related to utility services. They also do not reconcile customer utility deposit balances reported in the utility system to the account holding the funds, and the City Clerk transferred amounts from that account to other bank accounts to pay city bills. Delinquent utility accounts are not always shut off as required by ordinance, and the City Clerk allowed some customers to make partial payments on delinquent accounts without Board approval. Current water and sewer rates are not supported by a cost study or other documentation showing how the rates were determined. The city had not filed or remitted sales taxes collected related to utility services provided for some months to the Department of Revenue.
Budgets and Financial Reporting	The City Clerk did not prepare a budget for the years ended December 31, 2020, 2019, or 2018. City officials did not file timely annual financial reports with the State Auditor's Office as required by state law, and the financial statements filed were not accurate. The city has not published financial statements for the years ended December 31, 2020, 2019, and 2018.
Sunshine Law	The Board did not always prepare and maintain meeting minutes. City officials could not locate meeting minutes for monthly Board meetings occurring in March, April, May, and June 2018, and also February and July 2019. The Board has not adopted a written policy regarding public access to city records as required by state law.
Electronic Data Security	The city has not established adequate password controls to reduce the risk of unauthorized access to the city's computer and data. The city did not have antivirus software installed on the city's computer to ensure protection of data. City personnel do not periodically back up some city data and store the backup data at a secure off-site location.
Electronic Communication Policy	The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Poor**.*

All reports are available on our website: auditor.mo.gov

***The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Cross Timbers
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Cross Timbers, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Cross Timbers. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2018. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

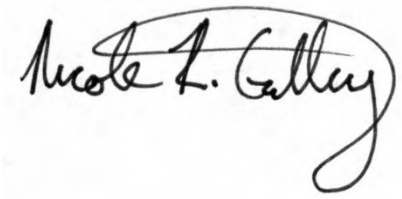
4. Determine the extent of money misappropriated from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; analysis of comparative data obtained from external sources, and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) misappropriated money and utility services totaling at least $49,732. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Cross Timbers.



Nicole R. Galloway, CPA
State Auditor

Background

The former City Clerk, January "Nicki" Clark, served from September 2017[1] until July 6, 2020. The former City Clerk was primarily responsible for the financial accounting functions and records of the city.

The former City Clerk is referred to as the City Clerk throughout the remainder of this report.

- Receipts - The City Clerk collected, receipted, and posted payments in the computerized utility system, and prepared and made deposits.

- Disbursements - The City Clerk received invoices for payment, prepared and distributed checks, maintained supporting documentation, and transferred money between bank accounts. Two Board of Aldermen members signed checks.

- Payroll - The City Clerk prepared a calendar of the hours she worked. The City Clerk prepared and distributed checks for payment of herself and the former Maintenance Supervisor, and 2 Board members signed those checks. The city entered into a contract with the former Maintenance Supervisor on March 6, 2018, that provided for a weekly payment of $250 and free water and sewer services while living in city limits. He worked from March 12, 2018, until November 2019, when he terminated his contract with the city.[2]

- As discussed in MAR finding number 4.1, the city reclassified the City Clerk position in 2013 from an employee to an independent contractor, and this reclassification was questionable. While the income most likely should have been reported as wage income of an employee, the city failed to properly report the income of the City Clerk for this reclassified position.

- Bank accounts - The City Clerk received monthly bank statements for the city's 7 bank accounts.

- Utilities (water and sewer) - The former Maintenance Supervisor read meters at the main pump and at each utility customer location, and submitted meter readings to the City Clerk to enter into the computerized utility system. The City Clerk prepared utility bills, posted payments in

[1] We could not determine the date the City Clerk was hired. The city issued an initial paycheck to the City Clerk on November 3, 2017, for $885, and the memo line of the check mentioned "Sept Wages."

[2] We could not determine the specific date of the former Maintenance Supervisor's termination. The city issued a "final paycheck" for "Nov Wages/Reimbursements" to the former Maintenance Supervisor on December 6, 2019.

the utility system, made adjustments in the utility system, and monitored delinquent utility accounts.

- Reporting - The City Clerk prepared meeting minutes. They were typically reviewed and approved at the next Board meeting. The City Clerk was responsible for generating monthly summary reports of utility usage, billings, payments, adjustments, and balances due.

Representatives of the State Auditor's Office (SAO) took the testimony of the City Clerk and the former Mayor on November 10, 2021.[3] The SAO also issued a subpoena to the City Clerk (see Appendix A) and the former Mayor (see Appendix B) to compel them to produce records and documents related to their testimony. Appendixes A and B include redactions. These redactions are of information of a confidential, personal, privileged, or sensitive nature, and/or of information that is not directly related to the information requested in the subpoena. The former City Clerk and Mayor responded to the subpoenas by email that they had no records or documents related to their testimony.

In addition, audit staff recorded interviews with former Board members and current and former employees and requested copies of any city records they had. The former Board members and current employees provided some city records.

We also emailed a letter on August 3, 2020, to the City Clerk requesting that she provide proof of payment (canceled checks, copies of money orders, city receipt slips, payment stubs, etc.) to the SAO by August 15, 2020, for all utility services related to her account during the period of August 2017 through July 2020. The City Clerk did not respond to this letter or provide any documentation.

The Hickory County Prosecuting Attorney and the Missouri State Highway Patrol (MSHP) investigated and obtained personal bank records of the City Clerk, and turned those records over to our office for review.

The city's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to the period January 1, 2018, through December 31, 2018. After the identification of significant concerns regarding overpayments, improper payments, improperly recorded utility payments and improper adjustments and billings, and undeposited city receipts, we applied limited audit procedures to city receipt, disbursement (including payroll payments), and utility records for the period October 1, 2017, through July 31, 2020 (the approximate time period the City Clerk

[3] Testimonies were given under oath and were recorded by SAO staff.

provided services to the city), to determine the amount misappropriated, and the methods used to perpetrate and conceal the theft. In addition, after identifying concerns related to a former Alderman's utility account, we applied limited audit procedures to his utility account records for the period of December 2014 through July 2020.

City of Cross Timbers
Management Advisory Report
State Auditor's Findings

1. Misappropriated Money and Utility Services

From October 1, 2017, through July 31, 2020, money and utility services totaling at least $44,452[4] was misappropriated from the city by the City Clerk. City receipts totaling $21,474 were not deposited by the City Clerk. Overpayments totaling $6,132 and questionable payments totaling $13,525 were also paid to the City Clerk. Other improper payments totaling $569 were also made to the City Clerk. Improperly recorded utility payments totaling $1,973 and adjustments totaling $234 were applied to the account of the City Clerk. In addition, $545 of utility services were improperly not billed to the City Clerk.

The following table provides a summary of the amounts misappropriated by the City Clerk and identifies the appendixes where specific details are reported.

	Period October through December 31, 2017	Year Ended December 31, 2018	2019	Period January 1 through July 6, 2020	Total
Undeposited city receipts (Appendix C)	$ 1,891	9,323	4,931	5,329	21,474
Overpayments (Appendix D)	467	3,504	2,046	115	6,132
Questionable payments (Appendix D)	0	9,665	3,860	0	13,525
Other improper payments (Appendix E)	0	514	0	55	569
Improperly recorded utility payments (Appendix F)	505	616	422	430	1,973
Improper utility adjustments (Appendix F)	0	153	81	0	234
Utility services improperly not billed (Appendix F)	0	143	402	0	545
Total	$ 2,863	23,918	11,742	5,929	44,452

In addition, during the period January 2015 through July 2020, $5,280 of improperly recorded utility payments and adjustments and utility services not billed were identified related to former Alderman Baker's utility account (Appendix H). Improperly recorded utility payments totaling $430 and improper net adjustments of $814 were applied to the former Alderman's utility account. In addition, we estimated $4,036 of utility services were improperly not billed to the former Alderman, during periods when meter readings were not available.

[4] Amounts presented in the report findings are rounded to the nearest dollar, whereas amounts presented in the report appendixes are not rounded.

Undeposited city receipts

The City Clerk did not deposit $21,861 of recorded city receipts. However, 2 city invoices totaling $387 were likely paid with city cash receipts, resulting in net undeposited city receipts of $21,474 (see Appendix C). One of the 2 city invoices likely paid was dated May 28, 2018, for $12 for sewer supplies and the other invoice was dated November 16, 2018, for $375 for pump repairs. In sworn testimony, the City Clerk indicated that she "sometimes, but not a lot," used city cash receipts for city purchases of supplies or for after hour services. As noted in the Background section, we issued a subpoena for the City Clerk to produce records and documents related to her testimony, including any other city invoices that were paid with cash, and she provided no documentation. The majority of the undeposited receipts were recorded as cash payments ($10,077). Some of the undeposited receipts related to check and money order payments ($9,056). However, it is likely these receipts were incorrectly recorded as checks and money orders instead of cash in the utility system. The utility system software provider indicated that if the method of payment was not recorded in the system, the system would default the method of payment to check. Based on customer payment history and/or discussions with customers, we determined $3,448 of the $9,056 recorded check and money order payments (38 percent) were likely paid by cash. The remaining undeposited receipts ($2,728) were recorded as "other" payments ($2,619) in the utility system or the method of payment was not indicated on manual receipt slip records ($109). These receipts were also likely cash since no check or money order for these payments were located in the deposits. The method of payment noted on Appendix C was sometimes determined by comparing available receipt records to the contents of deposits.

From October to December 2017, of total receipts deposited ($32,131) only 1 percent was cash ($391). For 2018, only 3 percent of total receipts deposited ($52,040) was cash ($1,797). For 2019, only 2 percent of total receipts deposited ($62,143) was cash ($1,138). For comparison purposes, from January through July 2020 (after our audit was started in late 2019), 8 percent of total receipts deposited ($54,128) was cash ($4,129).

The amount of receipts recorded in the city's utility system in 2018 and 2019 fluctuated inconsistently in comparison to rate increases and the number of utility customers. We estimated what annual utility receipts should have been based upon utility receipts collected and deposited the last 3 months of 2017 ($18,927), or approximately $75,700 annually. The amount of utility receipts recorded in 2018 and 2019 compared to estimated annual utility receipts is shown below:

	Actual Recorded Utility Receipts	Estimated Annual Utility Receipts
Year Ended December 31, 2018	$ 53,343	75,700
Year Ended December 31, 2019	$ 47,924	75,700

As later discussed in this section and MAR finding number 6.1, utility billings were improperly adjusted and a large number of utility transactions were deleted from the utility system. Utility services were also improperly not billed. As a result, it is likely there are additional unrecorded and undeposited utility receipts.

While the number of utility customers fluctuated during 2018 and 2019, the highest number of utility customers was 76 in both years, the same number of utility customers reported in 2017. The city also increased water rates in increments beginning in September 2018 and sewer rates in November 2019, that would have resulted in higher estimated annual utility receipts. As a result, additional undeposited money is likely during these periods when recorded receipts are inconsistent.

The City Clerk recorded payments received in the utility system and on manual receipt slips and property tax statements. We compared payments recorded in the records retained to deposits to determine the amount of undeposited utility receipts.

Personal bank account

On April 25, 2019, the City Clerk deposited $1,503 of city receipts into her personal bank account. On April 26, 2019, the bank reversed the deposit from the City Clerk's personal bank account and recorded the deposit to the city's Water Fund bank account.

As discussed in the Background section, the Hickory County Prosecuting Attorney and the MSHP obtained personal bank records of the City Clerk, and turned those records over to our office for review.

We compared the amount of known missing city receipts to the amount of cash deposited into the City Clerk's personal bank account. We noted cash deposits into the City Clerk's personal bank account of amounts similar to (or typically greater than) the amount of missing city receipts during October 1, 2017, through July 31, 2020. During sworn testimony, the City Clerk indicated cash receipts deposited into her bank account were from working as a waitress and proceeds from the sale of artifacts and items purchased from storage units by the former Mayor, who lived with the City Clerk and shared a personal bank account.

Overpayments

Overpayments totaling $6,132 were made to the City Clerk, from November 3, 2017, through July 6, 2020 (see Appendix D). A comparison of all checks written to the City Clerk for compensation, duties, or with no purpose documented in the memo line of the check to amounts reported on calendars or the monthly payment amount approved by the Board, identified these overpayments.

The City Clerk's start date and monthly payment amount in 2017 was not documented in meeting minutes or a personnel file. In sworn testimony, the City Clerk indicated that she could not recall an exact date when she started working for the city, but believed it was in the fall of 2017. In addition, timesheets or calendars indicating hours of work, accounting records, and a 1099 form were not prepared by the City Clerk or the city for 2017 to support payments made to the City Clerk. However, the first check written to the City Clerk was for $885 on November 3, 2017, and the memo line of the check indicated "Sept Wages." The City Clerk was also paid $885 on November 20, 2017, and the memo line indicated "Nov Wages." Two other checks were issued for 2017 wages, one for $1,192 with the purpose not legible on the memo line and one for $1,105 for "Dec Wages." In sworn testimony, the City Clerk indicated she could not recall what her starting pay was or how the payment amount of these checks in 2017 were calculated. We calculated the City Clerk's payments for 2017 to be $3,600, based upon the monthly payment amount of $900 indicated on the 2018 calendar and for 4 months (September through December). However, the City Clerk issued herself checks totaling $4,067, resulting in overpayments of $467 during 2017.

The City Clerk maintained a calendar for 2018 by month that indicated her payment each month was $900 ($550 for City Clerk duties and $350 for water/sewer duties) for 48 hours per month (576 hours or $10,800 annually), and she was paid $10 per hour for hours worked over 48 hours each month. The calendar indicated she worked 1,408.5 hours during the year or 832.5 hours over the 576 hour annual amount, resulting in additional payments of $8,325. The City Clerk calculated her pay at the top of each month's calendar. However, these monthly pay amounts reported at the top of each month's calendar did not agree to any of the amounts paid each month. When questioned about these differences, the City Clerk provided an additional calendar for March 2018 through May 2018, that indicated 134 additional hours were worked for water and sewer maintenance duties. However, there was no calculation of the total hours worked or amount paid on that calendar. We calculated these water and sewer maintenance hours worked over 48 hours a month at $10 per hour. The amount and hours worked on the 2 calendars also did not agree to the amount of payments made to the City Clerk in these months. It is not clear why the City Clerk maintained 2 calendars to track and report time worked and why the amounts and hours worked did not agree to amounts paid in any month this year. Also, hours worked over 48 hours a month were reported on the original calendar provided for March (100.5 hours worked over 48 hours), April (77 hours worked over 48 hours), and May (77 hours were worked over 48 hours), so it also is not clear why another calendar reported 134 more hours worked over 48 hours a month. The City Clerk did not prepare or retain timesheets, a payroll register, or a 1099 form to support payments made to herself in 2018. We calculated the City Clerk's payments based upon hours worked on the calendars totaling $20,465

for 2018. However, the City Clerk issued herself checks totaling $23,969, resulting in overpayments of $3,504 during 2018.

The City Clerk maintained a calendar for 2019 that indicated her payments from January to September, was $900 ($550 for City Clerk duties and $350 for water/sewer duties) for 48 hours per month (432 hours or $8,100 for this 9 month period). The calendar also indicated she worked 818 hours or 386 hours of time over the 432 hours during these 9 months and was paid $10 per hour for these hours, resulting in additional payments of $3,860. On October 7, 2019, the Board voted to reduce the City Clerk's pay to $550 per month ($450 for City Clerk duties and $100 for water and sewer duties) with no additional pay. This reduced the City Clerk's payments to $1,650 for the remaining 3 months of the year. No timesheets or a payroll register were maintained by the City Clerk or the city to support payments made during 2019. We calculated the City Clerk's payments for 2019 as $13,610 based upon hours worked on the calendars the first 9 months of the year and the Board approved payments of $1,650 for the last 3 months of the year. However, the City Clerk issued herself checks totaling $15,656, resulting in overpayments of $2,046 during 2019. The City Clerk also issued a 1099 form to the Internal Revenue Service (IRS) reporting her payments as $12,900 for 2019, resulting in unreported income of $2,756. No records were prepared to support how the City Clerk calculated the amount reported on the 1099 form. In sworn testimony, the City Clerk indicated that she did not know why the amount reported on her 1099 form did not agree to the amount she was paid during the year.

No records (timesheets, calendars, or 1099 form) were prepared to support payments made to the City Clerk from January 1, 2020, through July 6, 2020. We calculated the City Clerk's payments as $3,406 based upon the monthly payment of $550 approved by the Board. However, the City Clerk issued herself checks totaling $3,521, resulting in overpayments of $115 during 2020.

Appendix D shows all checks written to the City Clerk compared to what her monthly payment amount should have been. The City Clerk's canceled checks and calendars were used to document the payment details and monthly payment amounts at Appendix D.

- The City Clerk was issued 67 checks during the 35 months she provided services to the city. The City Clerk sometimes issued herself a single check for both City Clerk and water and sewer duties and sometimes issued herself 2 checks for these duties. However, the City Clerk issued herself 3 checks for payment of these duties in March, April, May, November, and December 2018, and April and November 2019. The City Clerk issued herself 4 checks for payment of these duties in June 2018, and issued herself 5 checks for payment of these duties in January and

February of 2019. In addition, the former Mayor signed 50 of the 52 checks issued to the City Clerk from November 3, 2017, to September 4, 2019. The former Mayor resigned from the Board in September 2019.

Out of the 67 checks issued to the City Clerk, only 3 checks were for $900 (the monthly payment amount for both City Clerk and water and sewer duties), 13 checks for $550 (the monthly payment amount for City Clerk duties), and 12 checks for $350 (the monthly payment amount for water and sewer duties). The timing of monthly payments was not consistent. Payments occurred at the first of the month, in the middle of the month, and end of the month. The inconsistent timing of payments allowed inappropriate payments to go undetected. The City Clerk also paid herself in advance of services performed (see MAR finding number 4.3).

- The City Clerk issued herself 4 checks totaling $5,312 for uneven dollar amounts that appear questionable based upon monthly and additional payments being even dollar amounts. While the City Clerk indicated some of the payments could have included reimbursements for expenses, no documentation of the reimbursements were provided by the City Clerk or retained by the city.

- The City Clerk issued herself 3 checks during 2019 totaling $2,250 with no purpose documented in the memo line of the check.

Questionable payments

Board meeting minutes did not indicate that the Board approved the City Clerk working more than 48 hours in a month or that she would get paid $10 per hour for hours worked over 48 hours in a month. During 2018 and 2019, the City Clerk was paid $13,525 ($9,665 for 2018 and $3,860 for 2019) for 1,352.5 hours worked (966.5 hours for 2018 and 386 hours for 2019) over 48 hour in a month at $10 per hour. As a result, these additional payments are questionable.

Other improper payments

Supporting documentation was not maintained for $569 of the $609 spent for 4 reimbursements made to the City Clerk from April 27, 2018, through May 4, 2020, for postage, printer ink, and other supplies purchased (see Appendix E). One reimbursement for $187 did not have supporting documentation for $147 of the amount. In addition, the former Mayor signed 3 of these 4 reimbursement checks.

Improperly recorded utility payments and improper adjustments and billings - City Clerk

From October 1, 2017, through July 31, 2020, improperly recorded utility payments totaling $1,973 and improper adjustments totaling $234 were applied to the utility account of the City Clerk. In addition, the City Clerk did not properly bill herself for $545 of utility services (see Appendix F). In sworn testimony, the City Clerk indicated she was the only person that had access to the utility system to enter water meter readings and to make adjustments.

Utility records show 20 payments occurred in 19 months (2 payments in 1 month) during the period October 2017 through July 2020, totaling $2,152. However, our review of deposit records indicate 18 of these payments totaling $1,973 did not get deposited. In sworn testimony, the City Clerk indicated in the months where the recorded payments were not deposited that those payments were adjustments.

Utility records also showed improper adjustments were made to the City Clerk's utility account on November 26, 2018, for $153 with the reason for the adjustment indicated as "City Employee" and on March 4, 2019, for $81 with the reason for the adjustment indicated as "EMPLOYEE." During recorded interviews with 3 former Board members, the Board members indicated the Board did not approve not billing the City Clerk for utility services. In addition, meeting minutes, ordinances, and policies did not provide for the City Clerk to not be billed for utility services. In addition, utility records showed the City Clerk improperly did not bill herself for $545 of utility services during the months of November and December 2018, February through May 2019, and August 2019. Her account in the utility system indicated that her account was "EXEMPT from Charges." Also, the City Clerk indicated in the utility system that her account was exempt from penalties in November 2018 and March 2019, and therefore, was not billed for penalties.

When asked about the improperly recorded utility payments, improper adjustments, and the utilities not billed, in sworn testimony, the City Clerk indicated "if it's something that I need to pay back I mean I'm willing to do that." The City Clerk also indicated she did not know she was not supposed to get free utility service.

We obtained electronic utility billing and payment reports from the city, and bank statements and the contents of deposits from the city's bank. We compared activity reported on monthly utility billing and payment reports to utility bank deposits to determine if improperly recorded utility payments or improper adjustments were recorded/applied in the utility system. We calculated the amount of water and sewer fees improperly not billed based on water usage obtained from meter readings (see Appendix G) during these months, and water and sewer rates at the time of service.

Improperly recorded utility payments and improper adjustments and billings - former Alderman

The Board does not adequately monitor its activities for conflicts of interest. From January 2015 through September 2019 (the time period former Alderman Baker served on the Board and was not billed for utility services), we estimated the amount of utility services improperly not billed to former Alderman Baker totaled $4,036. In addition, improperly recorded utility payments totaling $430 and improper net adjustments of $814 were applied to the utility account of former Alderman Baker (see Appendix H).

Utility records showed former Alderman Baker was not properly billed an estimated $4,036 for utility services from January 2015 through September 2019. No meter readings were documented for this account during this time, and the meter reading reports typically indicated the account was "vacant." We estimated the amount of utility services improperly not billed based on the average utility billing during 2014.

In a recorded interview, former Alderman Baker indicated he helped the former Maintenance Supervisor in exchange for free water and sewer services. However, this arrangement was not approved by the Board, was not documented or approved by city ordinance, and appears to be in violation of statutory prohibitions on conflicts of interest. Former Alderman Baker also indicated he stopped helping the city with water and sewer services when the city contracted with a new Maintenance Supervisor in March 2018. However, former Alderman Baker continued to receive free utility services until September 2019, when he resigned from the Board. In a recorded interview, Alderman Baker indicated he had talked to the City Clerk about not getting billed when he should have been billed, but did not get an answer. No other Board members received free utility services. The City Clerk indicated in sworn testimony, that she was aware former Alderman Baker's meter was not getting read. When we asked the City Clerk why Alderman Baker was not billed for utility services, she indicated in sworn testimony, "if you want me to be completely honest, he was on disability and couldn't make money. . . ."

Utility records also show payments of $120 on February 3, 2020, $160 on February 28, 2020, and $150 on April 6, 2020, occurred. However, our review of deposit records indicate these payments did not get deposited.

Utility records also showed an improper adjustment was made to former Alderman Baker's utility account on January 5, 2015, for $57 with the reason for the adjustment indicated as "i [*sic*] should have shown it off Dec. 15, 2014." In addition, according to the Hickory County Recorder of Deeds' office, this property was sold June 1, 2020. The amount billed in May by the City Clerk was only a penalty fee. There were no meter readings for May or June 2020, and the May and June meter reading indicated "off." Former Alderman Baker's balance as of May 21, 2020, was $756, and the City Clerk took no steps to collect this past due balance from former Alderman Baker or obtain a forwarding address. The current City Clerk indicated she made an adjustment on July 28, 2020, to reduce the account balance to zero because the city did not place a lien on the property prior to the sale, and without a forwarding address or city attorney it would not be easy to pursue collection. However, an explanation for this adjustment was not documented and not approved by the Board, and former Alderman Baker still owes this balance to the city.

Electronic utility billing and payment reports were obtained from the city, and bank statements and the contents of deposits were obtained from the city's bank. We compared activity reported on monthly utility billing and payment reports to utility bank deposits to determine if improperly recorded utility payments or improper adjustments were recorded/applied in the utility system.

Section 105.452.1(1), RSMo, provides that no elected official of any political subdivision shall act or refrain from acting in any capacity in which he is lawfully empowered to act as such an official or employee by reason of any payment, offer to pay, promise to pay, or receipt of anything of actual pecuniary value paid or payable, or received or receivable, to himself, made or received in relationship to or as a condition of the performance of an official act, other than compensation to be paid by the state or political subdivision. In addition, Section 105.458, RSMo, provides that no member of any governing body of any political subdivision shall perform any service for such political subdivision for any consideration other than the compensation provided for the performance of his official duties, unless it is bid and the offer accepted is the lowest bid received. Personal interests in business matters of the city create conflicts of interest, and a lack of independence could harm public confidence in the Board and reduce its effectiveness.

Overall conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in overpayments, questionable payments, improper payments, improperly recorded utility payments and adjustments, utility services improperly not billed, and undeposited city receipts going undetected for a significant period of time.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the overpayments, questionable payments, improper payments, improperly recorded utility payments and adjustments, utility services improperly not billed, and undeposited city receipts; and take the necessary actions to obtain restitution. The Board should also closely examine city transactions to identify conflicts of interest.

Auditee's Response

The Board will continue to work with law enforcement officials regarding criminal prosecution of the overpayments, questionable payments, improper payments, improperly recorded utility payments and adjustments, utility services not billed, and undeposited city receipts; and take the necessary actions to obtain restitution. The Board will also closely examine for potential conflicts of interest in the future.

2. Financial Condition

The city is in poor financial condition, and the Board had not adequately monitored that condition. As a result, cash balances declined in 2019 and 2018.

The following table presents the changes in the city's cash balances for the 3 years ended December 31, 2020.

		Year Ended December 31,		
		2020	2019	2018
Cash, January 1,	$	9,077	10,824	30,285
Receipts		117,055	61,171	60,878
Total Funds Available		126,132	71,995	91,163
Less: Disbursements		98,911	62,918	80,339
Cash, December 31,		27,221	9,077	10,824
Cash Balance Increase (Decrease)	$	18,144	(1,747)	(19,461)

Source: Bank statements

Disbursements exceeded receipts in 2019 and 2018 causing cash balances to decrease. The cash flow problems resulted in the city not paying bills timely. Approximately $50,000 was owed to various vendors at June 30, 2020, when the City Clerk resigned (see MAR finding numbers 4.2, 5.4, 5.6, and 6.6). In addition, as noted in MAR finding number 6.3, an estimated $4,900 of the December 31, 2019, cash balance should have been on hand for customer utility service deposits. A similar amount should also be on hand for December 31, 2020.

The city received approximately $11,000 in coronavirus aid and $23,000 from insurance claims in 2020, and water and sewer receipts increased approximately $20,600 from 2019, which helped improve the city's financial condition. However, the city still owed the IRS approximately $15,000 in past due payroll taxes as of September 15, 2021 (see MAR finding number 4.2), and more than $20,000 to 2 other vendors (see MAR finding number 5.6).

The misappropriations noted in MAR finding number 1 and deficient financial practices and procedures of the city have contributed to the poor financial condition. The Board and City Clerk also failed to (1) monitor the city's cash balances and incurred overdraft and maintenance fees (see MAR finding number 5.3), (2) prepare budgets (see MAR finding number 7.1), (3) develop adequate procedures for collection of delinquent utility accounts (see MAR finding number 6.4), (4) prepare a statement of costs to determine the appropriate utility rates (see MAR finding number 6.5), and (5) separately account for restricted funds (see MAR finding number 5.5). Also, other internal control weaknesses are noted throughout this report.

The city has taken some actions to address the financial situation. The city increased water rates beginning in September 2018 and sewer rates beginning in November 2019. Also, in November 2019, the Board voted to end the practice of providing free water and sewer service to a contracted worker and to reduce the monthly payments to the City Clerk. However, since city officials had not prepared budgets or financial projections, it is unclear whether these changes will be sufficient to significantly improve the city's financial situation.

It is essential the Board address the financial condition of the city in both the immediate and long-term future. In addition, the Board needs to develop a plan to pay existing obligations and fund future projects, reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, monitor detailed financial data, and prepare and closely monitor budgets. The City Clerk did not always provide the Board with financial records likely to help conceal the misappropriations in MAR finding number 1 and the city's financial condition. The Board indicated it relied on the City Clerk to communicate city finances, and was not aware it should monitor the city's financial condition.

Recommendation

The Board of Aldermen perform immediate and long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

Auditee's Response

The Board has since implemented a long-term plan and are currently closely monitoring all transactions through bimonthly, monthly, and annual reports and budgets, and is taking steps to improve the city's financial condition.

3. Oversight, Annual Audits, and City Ordinances

The Board did not establish adequate oversight or obtain annual audits as required by state law. City ordinances also need improvement.

3.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the misappropriations noted in MAR finding number 1.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the

Board. The Board indicated it was unaware of the importance of segregating duties or performing a supervisory review.

3.2 Annual audits

The city has not obtained annual audits of its combined water and sewer system as required by state law.

Section 250.150, RSMo, requires the city obtain annual audits of the combined water and sewer system and the cost be paid from revenues received from the system. The city is also required to obtain annual audits as a condition of the construction loan/grant. The Board indicated it was unaware of these requirements.

3.3 City ordinances

City ordinances are not complete and have not been updated since 2013.

- The city does not have ordinances establishing the compensation of city officials and employees.

- Ordinances are poorly maintained. Many ordinances are old and not updated. In addition, an index of all ordinances passed and rescinded by the city is not maintained, making it difficult to determine which ordinances remain in effect.

- City Ordinance No. 13-5-1 authorizing the amount billed to water and sewer customers has not been updated since 2013 and is not the current amount billed to water and sewer customers.

  In July 2018, the Board approved increasing water rates and changing the water rate structure, and in November 2019, the Board approved increasing sewer rates and changing the sewer rate structure.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important they are current, complete, and followed. In addition, ordinances documenting approved compensation and utility rates help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of city officials and employees by ordinance. The Board indicated it was unaware of the importance of updating city ordinances and of the compensation ordinance requirement.

Recommendations

The Board of Aldermen:

3.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

3.2 Obtain annual audits of the combined water and sewer system as required by state law and loan/grant.

3.3 Establish the compensation of all city officials and employees by ordinance as required by statute, ensure ordinances are maintained in a complete and well-organized manner, establish an index of all ordinances passed and rescinded, and update ordinances for water and sewer rates.

Auditee's Response

3.1 The Board is currently given all transactions through bimonthly, monthly, and annual reports and budgets. The Board will spot check balances and will be provided monthly bank statements showing all transfers and cash deposits, tracing these back to provided budgets.

3.2 The Board will prepare an audit report from the water and sewer utility software system annually. The Board will also consider obtaining an independent audit in the future as funds are available.

3.3 The Board has updated some ordinances and will have all required ordinances updated and maintained.

4. Payroll and Related Matters

Significant improvement over controls and procedures related to contract workers and payroll is needed.

The city classified the City Clerk and former Maintenance Supervisor as independent contractors. Payments to the City Clerk during the period of October 1, 2017, through July 6, 2020, are shown on Appendix D. The Board did not approve utility services to be provided to the City Clerk as part of her monthly compensation. Payments to the former Maintenance Supervisor during the period of March 12, 2018, through December 6, 2019, totaled $20,743, which likely included reimbursements of $93 in his final payment. The value of utility services provided to the former Maintenance Supervisor totaled $1,341 during this period.

4.1 Employment classifications

The Board did not document the basis for classifying the City Clerk and the former Maintenance Supervisor as independent contractors rather than employees. The City Clerk indicated these positions were formerly classified as city employees, however, beginning in 2013, the city reclassified the positions as independent contractors and no documentation was maintained for the decision.

Proper classification of employees is necessary to ensure compliance with various state and federal laws and regulations. Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes. The failure to withhold and properly report payroll and income taxes for city employees makes the city potentially subject to additional tax liabilities along with penalties and interest. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll

taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes.

4.2 Past due payroll taxes

The Board and City Clerk did not pay past due taxes, interest, and penalties due for 13 quarters from the quarters ending from December 2010 to December 2013. As a result, the city owes the IRS $15,255 as of September 15, 2021, in unpaid past due taxes ($8,739), and penalties and interest ($6,516), with the amount of penalties and interest continuing to increase as these amounts remain unpaid.

The city started making monthly payments of $139 in December 2019. However, the monthly payment is not sufficient to reduce the balance of the taxes owed because the penalties and interest increase is more than the payments made. In addition, there was no mention of the past due balance owed to the IRS in Board meeting minutes from January 2018 through November 2019; therefore, some Board members may not have been aware of it.

The Internal Revenue Code requires employers to file a 941 form by the last day of the month following the end of the quarter, along with payment of Social Security and Medicare taxes withheld from employees and the employer's share, as well as federal income taxes withheld.[5]

4.3 Pay advances

The City Clerk issued herself pay advances totaling $7,311 from November 2017 through February 2019 in violation of the Missouri Constitution. Eight checks were issued prior to the end of the month in which services were provided. For example, 1 check for $1,094 written on June 28, 2018, indicated on the check memo line that it was for "Wages July" and another check for $350 written on July 5, 2018, indicated on the check memo line that it was for "July Water Operator Wages." Both checks were issued in advance of the hours worked in July 2018, and the City Clerk's approved monthly payment was only $900.

Advance payments are loans of city funds. The city has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution, specifically prohibit counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual. The City Clerk likely made these advance payments as part of the misappropriations noted in MAR finding number 1. The Board indicated it was unaware of this prohibition.

4.4 Timesheets

As noted in MAR finding number 1, the City Clerk did not prepare timesheets. In addition, calendars maintained documenting hours worked

[5] 26 CFR Section 31.6011(a)-1, 26 CFR Section 31.6071(a)-1, 26 CFR Section 31.6151-1(a)

were not retained for 2017 and 2020, and calendars maintained for 2018 and 2019 were not always accurate. In addition, Board members indicated the calendars were not always submitted for their review, and when they were submitted, the Board did not document review of them. Timesheets or other documentation of work performed were not prepared by the former Maintenance Supervisor to support contracted payments made.

Without adequate timesheets or other documentation of worked performed, the city cannot ensure hours worked by employees or contracted work performed is properly documented. To ensure the accuracy of the hours worked or work performed, timesheets or other documentation supporting work hours should be signed by the employee/contract worker and reviewed and approved by the Board. In addition, Fair Labor Standards Act (FLSA) regulation Section 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees. The City Clerk's failure to prepare accurate timesheets or calendars of time worked or submit them for the Board's review helped conceal the misappropriations in MAR finding number 1. The Board indicated it was unaware of the importance of reviewing the City Clerk's calendars and the related payments or of requiring the former Maintenance Supervisor to prepare documentation of work performed.

4.5 Independent contractors

As previously noted, the city misclassified the City Clerk and former Maintenance Supervisor as independent contractors rather than employees during 2017, 2018, 2019, and 2020. However, had this classification been appropriate, the Board did not enter into a written contract with the City Clerk and the City Clerk did not prepare and file 1099 forms for payments made to herself during 2017 and 2018, and as noted in MAR finding number 1 prepared an inaccurate 1099 form for 2019 payments.

In sworn testimony, the City Clerk indicated that she did not know why the amount reported on her 1099 form for 2019 did not agree to the amount she was paid during the year, and that she could possibly have missed something. A 1099 form was also not prepared by the current City Clerk for payments made to the City Clerk in 2020.

In addition, the City Clerk did not prepare and file a 1099 form for payments made and the value of free utility services provided to the former Maintenance Supervisor for 2018, and the 1099 form for 2019 was not accurate and did not include the value of free utility services received. During 2019, the former Maintenance Supervisor was issued checks of $11,243 and received utility services of $772, with total compensation totaling $12,015. However, the 1099 form for 2019 reported total payments of $11,450.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties. Sections

6041 through 6050W of the Internal Revenue Code require non-wage payments of at least $600 in one year for professional services or for services performed as a trade or business by non-employees (other than corporations, except for medical and legal services), be reported to the federal government on 1099 forms. The City Clerk likely did not prepare and file an accurate 1099 form in 2019 to conceal the misappropriations discussed in MAR finding number 1, and indicated she was unaware she needed to file a 1099 form in 2017 and 2018. The Board indicated it was not aware of these requirements.

4.6 Cost allocations

The city had no documentation to justify the allocation of the amounts paid the City Clerk and former Maintenance Supervisor to the various city bank accounts.

During the period from October 2017 through July 6, 2020, payments to the City Clerk totaled $47,214 with $42,492 (90 percent) paid from the water and sewer bank accounts and $4,722 (10 percent) from the city tax (general) bank account. All of the payments ($42,042) from October 2017 through October 2019, came from the water and sewer bank accounts, and all of the payments ($4,622) from December 2019 through July 6, 2020, came from the general bank account, with no allocation by work performed during these months.

During the period March 12, 2018, through December 6, 2019, payments to the former Maintenance Supervisor totaled $20,743 with $18,550 (90 percent) paid from the water and sewer bank accounts; $1,943 (9 percent) from the general bank account; and $250 (1 percent) from the gas tax bank account.

According to the City Clerk's calendars, the City Clerk's base payment ($900 per month) should have been allocated 61 percent ($550/$900) to general city operations and 39 percent ($350/$900) to water/sewer services from January 2018 to October 2019. According to Board meeting minutes, starting in November 2019, the City Clerk's base payment was decreased to $550 per month and should have been allocated 82 percent ($450/$550) to general city operations and 18 percent ($100/$550) to water/sewer services. However, no documentation was maintained indicating how the allocation of time was determined, and as previously noted, payments to the City Clerk from city bank accounts were not in accordance with these percentages. In addition, no documentation regarding the purpose of the City Clerk's overtime hours was retained, and no documentation was maintained to show how to allocate to the city's accounts the payments to the former Maintenance Supervisor for services performed.

The proper allocation of expenditures is necessary to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure funds are used for intended purposes, the allocation of expenditures

to city accounts should be based on specific criteria and documentation supporting allocation decisions should be retained. City officials indicated they were unaware of the importance of allocating these costs to the appropriate funds.

Recommendations

The Board of Aldermen:

4.1 Determine the proper classification for the City Clerk and Maintenance Supervisor to ensure compliance with state and federal laws and regulations.

4.2 Ensure sufficient payments of past due payroll taxes are remitted timely to the appropriate taxing entities to reduce balances due.

4.3 Discontinue the practice of providing pay advances to workers.

4.4 Ensure timesheets or other records of work performed are prepared accurately, retained, and properly signed and approved.

4.5 Execute and retain written contracts for services that specify the services to be rendered and the manner and amount of payments to be paid. The Board should also establish procedures to ensure all payments are properly reported and payroll taxes withheld and remitted to the appropriate taxing entity. The Board and the current City Clerk should prepare or amend the applicable tax forms issued to the City Clerk and former Maintenance Supervisor for compensation provided as appropriate.

4.6 Allocate disbursements to city accounts based on specific criteria and retain documentation to support the allocation.

Auditee's Response

4.1 The Board will verify the classification for the City Clerk and the Maintenance Supervisor. The Board currently has 1099 contracts with the City Clerk and the Maintenance Supervisor that designate duties and salary. Proper tax forms have been filed with the IRS for tax year 2021. The Board will contact the U.S. Department of Labor to evaluate the correct classification and make changes accordingly. The Board will ensure that ordinances setting changes will be enacted.

4.2 The Board will increase the monthly payment to the IRS. The current payment of $139.01 was at the advice of an IRS employee who met with Board members in 2019. The Board will contact the IRS to establish proper payment to minimize penalties moving forward.

4.3 The Board will pay employees bimonthly versus monthly, therefore eliminating any financial burden of the employee. The Board will not make payroll advances moving forward and will enact a policy stating this.

4.4 Current employees are salaried and not subject to timesheets or overtime. The current City Clerk provides the Board with activities worked bimonthly at City Council meetings. The Board will enact a policy that the Maintenance Supervisor will provide a checklist of work related activities bimonthly at City Council meetings and to be reviewed and signed by the Board. The Board will require timesheets from the City Clerk and Maintenance Supervisor moving forward.

4.5 The Board currently has written contracts with the City Clerk and Maintenance Supervisor that detail job duties and salary. Forms 1099 were filed for the City Clerk and Maintenance Supervisor with the IRS for 2021. The Board and current City Clerk will prepare and amend tax forms for the former City Clerk and Maintenance Supervisor for 2017, 2018, and 2019.

4.6 All payments are currently disbursed from city accounts based upon criteria and the Board will retain documentation to support how costs are divided.

5. Accounting Controls and Procedures and Disbursements

Accounting controls and procedures and disbursements need improvement. During the period October 1, 2017, through July 31, 2020, city receipts totaled $246,634 and disbursements totaled $234,232.

5.1 Receipting, recording, and depositing

The city's procedures for receipting, recording, and depositing payments received were poor.

- Manual receipt slips were not always issued and property tax statements were not always marked paid or retained. As a result, unrecorded receipts totaling at least $59,364 were deposited during the period of October 1, 2017, through July 31, 2020.

- The City Clerk did not always accurately and promptly record water/sewer receipts to customer accounts in the utility system, and some utility payments were not posted to the utility system. During our cash count in October 2019, we noted one receipt was posted to the system for the incorrect amount. In addition, deposit records obtained from the bank indicated one customer's $200 payment was deposited on April 6, 2018, but the customer's account in the utility system showed the payment

recorded on June 21, 2018. Deposit and utility system records showed a $52 payment made on January 6, 2020, by a utility customer had not been posted to the utility system as of July 31, 2021.

- The method of payment (cash, check, or money order) was not always recorded on manual receipt slips or on property tax statements. In addition, if the method of payment was not marked in the utility system, the system's default method of payment was by check. We noted numerous instances where a check payment was not included in the related deposits. The City Clerk also marked utility payments as "other" payments in the utility system without indicating the method of payment. In addition, the City Clerk did not reconcile the composition of receipts to the composition of deposits.

- The City Clerk did not issue manual receipt slips in numerical sequence, some receipt slips were skipped and not properly defaced to prevent later use, and electronic transaction numbers were not entered in date order in the utility system.

- The City Clerk did not always deposit receipts intact and occasionally withheld cash receipts from deposits to pay city invoices, as indicated in MAR finding number 1. For example, $1,887 of utility receipts recorded on June 14 and 18, 2019, were not deposited on June 24, 2019, with other receipts issued around these dates, and were held until deposited on July 8, 2019.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected. The City Clerk's failure to properly receipt, record, or deposit money helped conceal the misappropriations in MAR finding number 1. The Board indicated it was unaware of the importance of properly receipting, recording, and depositing money.

5.2 Bank reconciliations, checks, and accounting records

The City Clerk did not prepare bank reconciliations for any of the city's 7 bank accounts; maintain a checkbook register, or book balances; and always issue checks in numerical order. Based on checks that cleared the bank accounts during the 2 years ended December 31, 2019, there were 62 instances where one or more check numbers were skipped, resulting in 137 skipped checks whose disposition (unused, voided, issued but outstanding, etc.) could not be determined. The City Clerk indicated she was unaware of the need to prepare bank reconciliations and maintain a checkbook register or book balances, and sometimes issued checks out of order.

Performing monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Maintaining a

checkbook register, book balance, or a list of disbursements for each account would aid in preparing the monthly bank reconciliations and monitoring the bank balances. In addition, issuing checks in numerical sequence, accounting for the numerical sequence of checks issued, and defacing and retaining void checks will help to properly account for all disbursements and reduce the risk of unauthorized transactions.

5.3 Board review and approval process

The City Clerk did not prepare a list of bills or monthly financial reports for the Board's review. Board members indicated bank statements and monthly utility reports were sometimes provided to the Board for review, but they did not document this review. We tested 5 payment transactions totaling $7,952 using judgmental selection from a population of disbursements during 2018.[6] Our review of disbursements showed that Board members also did not always review invoices or require invoices to be marked paid, several payments were made with no supporting documentation, and documentation of the receipt of goods or services on the invoices was not required.

The Board also failed to monitor the city's cash balances. As a result, the city incurred $864 in overdraft and maintenance charges in the general, water, sewer, and gasoline tax (street) bank accounts from October 1, 2017, through July 6, 2020. Had the Board reviewed the bank statements, the improper payments and the declining cash balances could have been questioned.

By approving all disbursements and reviewing supporting documentation, bank information, and canceled checks; and requiring the receipt of goods and services prior to payment, the Board can help safeguard against possible loss or misuse of funds. Board approval of disbursements is typically documented by signing or initialing a monthly list of bills. Canceling invoices and other supporting documentation reduces the likelihood of duplicate payments. By more closely monitoring bank account balances, the Board can better prevent bank account overdraft and maintenance charges. City officials indicated they were unaware of the importance of preparing a list of bills and monthly financial reports, and documenting the Board's review and approval process.

5.4 Sewer loan requirements

The Board and City Clerk did not ensure required sewer loan payments occurred. On August 24, 2020, the United States Department of Agriculture (USDA) notified the current City Clerk that the city failed to make required loan payments in 2019, totaling $5,980.

The sewer loan documents required the city to make an annual payment of $14,342, and the city makes monthly payments of $1,196 towards this requirement. The USDA notification indicated missed payments occurred for

[6] Due to the nature of the sample, the results cannot be projected to the population.

March, April, June, July, and August 2019. The city still owes approximately $1,556 of the $5,980 past due balance to the USDA as of September 1, 2021. There was no mention of the past due balances owed to the USDA in the 2019 meeting minutes. However, the City Clerk indicated in a recorded interview under oath that the city was in financial distress and the Board was aware of the amounts due to the USDA.

Failure to comply with loan agreements could jeopardize future grant and/or financing opportunities for the city.

5.5 Excessive and unauthorized transfers and commingling of restricted funds

The City Clerk made excessive and unauthorized transfers between various bank accounts. These transfers of restricted funds to other accounts allowed improper disbursements to occur and not be detected. The city also has not established adequate procedures to ensure restricted funds are credited to the appropriate account or used only for intended purposes.

A review of the city's bank statements indicated 174 transfers totaling $197,976 occurred between bank accounts from October 1, 2017, through July 6, 2020. Ninety-seven of these transfers were for amounts less than $1,000. The majority of these transfers were not approved by the Board and were made inappropriately from various restricted accounts. In addition, the city transferred amounts from the Meter Fund bank account, which was used to hold utility customer deposits (MAR finding number 6.3), to other bank accounts, when cash balances had been depleted to pay city bills. During the 2 years ended December 31, 2019, the city made transfers totaling $1,115 from the Meter Fund bank account to other city bank accounts. The City Clerk indicated in a recorded interview under oath that she was responsible for all transfers between bank accounts and the city was in financial distress.

The city has commingled restricted funds with unrestricted funds and does not properly account for the balances of restricted funding. During the period of October 2017 through July 2020, the city received approximately $162,000 in customer payments for water and sewer services and approximately $24,300 in state motor vehicle-related receipts. While the city maintained separate bank accounts for water, sewer, and gasoline tax (state motor vehicle-related receipts), the City Clerk frequently deposited water and sewer receipts into the general bank account, made transfers among these various accounts, and did not track the balances of the restricted funds. As a result, city officials could not determine at a point in time what portion of the city's funds had restricted usage.

To ensure city funding is used for the intended purpose, transfers of restricted funds should be approved by the Board and reasons and support for transfer amounts should be adequately documented. In addition, Section 250.150.1, RSMo, restricts the use of water and sewer receipts for operating the systems, payment of bonds, establishment of a reserve, fulfillment of any agreements

contained in ordinances, and payment of costs of improvements of such systems. Section 250.150.2, RSMo, prohibits the transfer of water and sewer receipts except by action of the city governing body and only after all system operation and maintenance expenses and debt payments have been paid. Missouri Constitution, Article IV, Section 30(a) and 30(b), requires motor vehicle-related receipts apportioned by the state of Missouri be disbursed for road purposes only. Separate accounting of restricted funds is necessary to ensure compliance with these limitations. City officials indicated they were unaware of these requirements for restricted funds.

5.6 Untimely payments

The City Clerk did not ensure some bills were paid timely. As of June 30, 2020, 3 invoices totaling $28,888 were outstanding for telephone, electric, and pumping equipment and service bills, with these bills being past due from 5 months to 2 years. The city still owed 2 of these 3 vendors more than $20,000 as of September 15, 2021.

Establishing procedures to ensure bills are paid timely will help prevent unnecessary fees and other charges. There was no mention of the past due balances owed for electric and pumping equipment and service in the 2018, 2019, and January 1, 2020, through July 6, 2020, Board meeting minutes. However, the City Clerk indicated in a recorded interview that she was aware of these past due bills and presented them to the Board, and the Board instructed her not to pay them. The July 23, 2020, meeting minutes indicated the Board had discovered $14,000 was past due for electric service, after the City Clerk had resigned, and the September 21, 2020, meeting minutes contained discussion of the past due amounts for pumping equipment and service. Some Board members indicated they were unaware of these past due bills while the City Clerk was providing services to the city.

5.7 Record retention

City officials could not provide copies of some meeting minutes, invoices, delinquent notices from the IRS, the City Clerk's calendars of time worked, 1099 forms, and documentation of expense reimbursements.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. In addition, Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. Record retention schedules are available on the Secretary of State's website.[7] The City Clerk likely did not retain these documents to help conceal the misappropriations in MAR finding number 1.

[7] <https://www.sos.mo.gov/archives/localrecs/schedules>

Recommendations

The Board of Aldermen:

5.1 Issue prenumbered receipt slips for all payments received, indicate the method of payment on all receipt slips, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of deposits, require receipts be accurately and promptly recorded to the utility system, and deposit all payments received intact. Additionally, discontinue paying city expenses from city receipts and if a petty cash fund is needed to pay city expenses, the Board should authorize the fund and its uses and require the fund be maintained on an imprest basis and all activity be recorded on a petty cash fund ledger.

5.2 Ensure monthly bank reconciliations are prepared for all bank accounts; checkbook registers, book balances, and lists of disbursements are maintained; and checks are issued in numerical sequence with the sequence properly accounted for.

5.3 Ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written, and monthly financial reports are prepared and reviewed for accuracy. In addition, the Board should ensure invoices are marked paid and adequately reviewed, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also document its review of monthly bank statements and utility reports and properly monitor bank account balances to avoid bank charges.

5.4 Ensure compliance with payment requirements of loan agreements.

5.5 Monitor and reduce the number of transfers made between bank accounts, and ensure transfers are not prohibited by state law. The Board should also determine the amount of restricted funds in the city's accounts and establish separate funds or a separate accounting of this money, including the balances.

5.6 Ensure all invoices are paid timely.

5.7 Retain records in accordance with state law.

Auditee's Response

5.1 Prenumbered receipt slips are now issued for all payments received, and the amount paid and method of payment are recorded on the receipt slip. Receipt slips are then copied and placed in the customer file and the numerical sequence accounted for. Original receipt slips are mailed to the customer. The utility payment is then recorded in the electronic utility system. The city does not maintain any petty cash. No city expenses are paid with cash. Moving forward the

composition of utility receipts will be reconciled to the composition of deposits into the Water bank account and then sewer receipts will be transferred to the Sewer bank account to ensure utility receipts are deposited intact. All cash receipts are recorded in duplicate.

5.2 The Board now receives the bank reconciliations at each monthly meeting. A copy of the check and invoice documenting payment is placed in the vendor file. There is an electronic check register maintained and checks are in numerical order and accounted for. A list of bills paid as well as account balances is reported to the Board bimonthly.

5.3 A list of bills paid as well as account balances is reported to the Board bimonthly. All payments are verified with an invoice and a copy of the check. The Board will enact a policy of all Board members signing documents to document their review, including monthly bank statements and utility reports. Invoices will be marked received. The Board is currently receiving reconciled bank balances at each Board meeting.

5.4 The Board is notified of electronic payment monthly along with an annual statement from USDA. The Board will contact the USDA in regard to balance of past due amount.

5.5 The City Clerk has minimized transfers between accounts. The Board is advised bimonthly the account balance of restricted funds. The Board will review bank statements monthly to verify transfers and ensure correct amounts of restricted funds are in proper accounts.

5.6 All invoices are currently paid upon receipt ensuring timely payments.

5.7 All current records are maintained in accordance with state law.

6. Utility System Controls and Procedures

Utility system controls and procedures need improvement. The city provided utility services to 61 to 76 customers monthly during the period October 1, 2017, through July 31, 2020. According to the city's utilities system reports, the city received payments for water and sewer services totaling approximately $163,000 during this period.

6.1 Adjustments and deleted transactions

As previously mentioned in MAR finding number 1, improper adjustments were made to the utility account of the City Clerk and former Alderman Baker. The reasons noted included "City Employee" and "EMPLOYEE" for the City Clerk and "Moved" or "i [*sic*] should have shown it off Dec. 15, 2014" for former Alderman Baker.

In addition, according to the utility system, during the period of October 2017 through July 2020, the City Clerk made 108 adjustments to customer accounts netting $16,420. Of these adjustments, $12,154 were not explained by water leaks, meter misreads, or contract provisions. No explanation or reason was documented for some of the adjustments. We also noted 2 of these adjustments totaling $231 were made to 2 utility customer accounts that indicated "payment not posted" and "PAYMENT DIDNT [*sic*] POST." These utility customers typically paid their utility bill monthly with cash. These adjustments were likely additional payments (not included in MAR finding number 1) that were not deposited and are missing. We noted several other adjustments with unusual reasons documented for the purpose. Of the net adjustments of $16,420, $4,705 occurred from October 1 to December 31, 2017, $5,694 occurred during the year ended December 31, 2018, $4,150 occurred during the year ended December 31, 2019, and $1,871 occurred from January 1 to July 31, 2020, which may be attributable to the unusual fluctuations in utility receipts noted in MAR finding number 1. As a result, many of the adjustments are questionable. The City Clerk made the majority of these adjustments without obtaining independent approval by the Board.

The City Clerk also had the ability to delete transactions, and the Board did not review and approve deleted transactions in the utility system or periodically obtain a report of deleted transactions from the utility system vendor to review. During the period of October 2017 through July 2020, 4,414 of 10,073 transactions (44 percent) entered into the utility system were deleted from the utility system. According to the software provider, once a transaction is deleted from the system there is no evidence of the transaction other than a missing transaction number in the sequence of transactions. No explanation or reason was documented for any of the deleted transactions, and as a result, the deleted transactions are questionable. There were 177 deleted transactions from October 1 to December 31, 2017, 185 during the year ended December 31, 2018, 849 during the year ended December 31, 2019, and 3,203 from January 1 to July 31, 2020, which may be attributable to the unusual and unexplained fluctuations in utility receipts noted in MAR finding number 1.

Retaining documentation to support adjustments and deleted transactions helps ensure such adjustments or transactions are appropriate. In addition, an independent and/or supervisory review and approval of adjustments and deletions is necessary to ensure such transactions are appropriate and reduce the risk of errors, loss, theft, or misuse of funds. The City Clerk likely did not retain documentation of adjustments and deleted transactions or present the adjustments and deletions to the Board to conceal the misappropriations in MAR finding number 1. The City Clerk indicated in a recorded interview under oath that she was solely responsible for making the adjustments and that she did not get approval from the Board to make the adjustments. The City Clerk also indicated in a recorded interview under oath that she did not

know what we were talking about when questioned about the significant number of deleted transactions. The Board indicated it was not aware of the importance of reviewing adjustments and deletions made to the utility system.

6.2 Utility reconciliations

City personnel do not prepare proper reconciliations related to utility services.

- The City Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. Monthly reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected timely.

- The Water Supervisor did not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. Monthly reconciliations of gallons of water billed to gallons of water pumped are necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.

While the utility system has the information necessary to perform these calculations, no one reviews or reconciles it. Had these reconciliations been performed and provided to the Board for review, the improper adjustments and utility services not billed may have been detected. City officials indicated they were not aware of the importance of preparing and reviewing these reconciliations.

6.3 Utility deposits

The city does not reconcile customer utility deposit balances reported in the utility system to the city's Meter Fund bank account, and as noted in MAR finding number 5.5, the City Clerk transferred amounts from the Meter Fund bank account to other bank accounts to pay city bills.

The city collects a $100 deposit from new water customers and deposits this money in the Meter Fund bank account. In prior years, new water customers were required to pay varying amounts (less than $100) for deposits. At our request, on January 3, 2020, the City Clerk generated a detailed list of 59 customer deposits from the utility system totaling $3,611. However, a utility system report indicated that there were 72 customers for the December 2019 billing cycle. No records could be found for the remaining 13 utility customers. We estimated an additional $1,300 (13 customers at $100 each) of utility deposits should be on hand, for a total estimated liability of $4,911. As of January 3, 2020, the Meter Fund bank account had a balance of $303, resulting in an estimated shortage of $4,608.

Refundable utility deposits are restricted funds held for customers. Periodic reconciliation of customer utility deposit balances to city accounting records is necessary to ensure sufficient funds are available for deposit refunds. Such reconciliations would allow for prompt detection of discrepancies. City

officials indicated they were unaware of the importance of reconciling utility deposit balances to city records.

6.4 Delinquent utility accounts

Delinquent utility accounts are not always shut off after 30 days past due as required by ordinance, and the City Clerk allowed some customers to make partial payments on delinquent accounts without Board approval. According to city records, delinquent account balances increased during 2019, and as of December 31, 2019, the city had 21 accounts totaling $6,433 that were at least 30 days past due. This amount exceeds the average 2019 monthly water and sewer billings of $4,792.

The City Clerk indicated some customers valves were faulty, and until those valves were fixed in October 2019, the City Clerk suspended shut off procedures to all customers; however, this change was not approved by the Board. In addition, the City Clerk allowed customers with large overdue balances to make payments over 5 months, however, the City Clerk made these arrangements without Board approval. In addition during 2018, the City Clerk posted $378 in adjustment credits and $710 in improper payments toward a customer's delinquent account balance in exchange for assisting the City Clerk with office duties without Board approval. No record of the hours worked by the utility customer was prepared and retained.

City ordinance No. 2012-1 section 4 requires delinquent accounts be shut off when the account is more than a month overdue. Failure to enforce city ordinances results in inconsistent application of shut off procedures and reduces the incentive for customers to make timely payments. Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. In addition, the Board needs to approve the signed written payment agreements to ensure the agreements were proper.

6.5 Water and sewer rates

Current water and sewer rates are not supported by a cost study or other documentation showing how the rates were determined. The Board increased water rates in September 2018 and sewer rates in November 2019 and July 2020, without preparing a cost study or maintaining documentation to support how the rate increases were calculated. Without current cost studies, it is unclear whether the rates assessed for these services are set at an appropriate level. In December 2019, the Board obtained a study that indicated water rates should be increased, but the Board has not increased the rates.

Section 67.042, RSMo, requires the city to prepare a statement of costs necessary to maintain the funding of the service. The city needs to periodically review the costs and consider expenses such as debt service costs, the need for the extension of the system, equipment repairs and replacement, depreciation, enlargement of plant, capital improvements, and operating and incidental expenses. Although the statute only requires a statement of costs,

the preparation of a comprehensive cost study would assist the city in determining the rates necessary to support current and future operations and provide documentation to customers of the rationale behind the rates.

6.6 Sales tax

The Department of Revenue (DOR) notified the city in April 2021, that the city had not filed or remitted sales taxes collected related to utility services provided for some months. The notice indicated the city owed sales taxes, interest, and penalties totaling $787 for the months of March, June, September, and December 2017 and also December 2020. These balances due were paid in June 2021. The notice also indicated the city had not filed returns for the months of September 2016, September and December 2018, and June 2019. The city filed those returns and remitted $1,528 to the DOR in June 2021 for these months.

Section 144.080, RSMo, requires sales tax collections be reported and remitted to the DOR on a monthly or quarterly basis, depending on the amounts collected. Additionally, penalties may be assessed under Section 144.250, RSMo, because of the city's failure to remit these sales taxes. Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. City officials indicated they were not aware of these requirements.

Recommendations

The Board of Aldermen:

6.1 Evaluate utility system changes to prevent or track deleted transactions, and require an independent and/or supervisory review and approval of all adjustments and deleted transactions made in the utility system.

6.2 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and investigate significant differences.

6.3 Periodically reconcile customer utility deposits per the utility system to accounting records and cash balances, and promptly investigate any differences.

6.4 Ensure utility service is shut off in accordance with city ordinance. In addition, if the Board wants to allow partial payments, the Board should establish a written partial payment policy, review and approve customer payment agreements, and monitor delinquent accounts.

6.5 Ensure a statement of costs is prepared to support utility rate increases and document formal reviews of utility rates periodically to ensure revenues are sufficient to cover all costs of providing these services.

6.6 Ensure sales taxes collected are reported and remitted timely.

Auditee's Response

6.1 The Board will request transaction sequence numbers quarterly for deleted transactions from the utility software provider. The Board will enact a policy of reviewing and approving all adjustments made monthly. This will be printed along with the end of month reports that are currently provided by the City Clerk.

6.2 The Board currently receives end of month reports from the utility system, including a director's report that covers these areas. Any differences will be investigated and documented in the minutes.

6.3 The Board will enact a policy of reviewing and reconciling a report of the utility system deposits to accounting records and cash balances biannually. The Board will investigate any differences.

6.4 The city currently has no delinquent accounts requiring service shut off. The City Clerk is diligent in letting utility customers know of impending service shut off. The city has also contracted with the state, through the Department of Social Services, regarding a payment program to defer disconnection. The Board will enact a policy of partial payments for customers seeking assistance through this program. The Board will approve all partial payment agreements.

6.5 Currently any rate increases are documented in the minutes. The city will have a rate increase in April. This rate increase is based upon the previous rate study conducted.

6.6 All sales taxes are currently being reported and remitted in a timely manner.

7. Budgets and Financial Reporting

Budgeting and financial reporting procedures need improvement. The city did not prepare annual budgets, publish semiannual financial statements, and file annual financial reports. The annual financial reports filed were not accurate.

7.1 Budgets

The City Clerk did not prepare a budget for the years ended December 31, 2020, 2019, and 2018.

A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting utility rates and tax levies and informing the public about city operations and current finances. Section 67.010, RSMo, requires the budget present a

complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditures of public money should be made unless it is authorized in the budget. Proper monitoring of budgeted amounts to actual results is necessary for the budget to be an effective management tool. City officials indicated they were not aware of these requirements.

7.2 Financial reporting

City officials did not file timely annual financial reports with the State Auditor's Office (SAO) as required by state law, and the financial statements filed were not accurate.

The city did not file an annual financial report for the 6 years ended December 31, 2013, through 2018. In addition, the city did not file annual financial reports for the years ended December 31, 2019, and 2020, for at least a month after the filing deadline. The financial statements prepared for these years were not accurate. The financial statement for the year ended December 31, 2019, did not accurately report the city's cash balances, and the one for the year ended December 31, 2020, had mathematical errors.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, allows political subdivisions to be fined $500 per day for missing filing deadlines. In addition, 15 CSR 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year. City officials indicated they were not aware of these requirements.

7.3 Published financial statements

The city has not published financial statements for the years ended December 31, 2020, 2019, and 2018. As a result, information regarding the city's financial activity and condition is not available to citizens.

Section 79.160, RSMo, requires the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. City officials indicated they were not aware of this requirement.

Recommendations

The Board of Aldermen:

7.1 Prepare accurate annual budgets that contain all information required by state law, and ensure the budgets are adequately monitored.

7.2 Submit accurate annual financial reports timely to the State Auditor's Office as required by state law.

7.3 Ensure publication of the city's semiannual financial statements as required by state law.

Auditee's Response

7.1 The City Clerk currently provides the Board with a monthly and annual budget that details all accounts.

7.2 The City Clerk currently submits accurate annual financial reports timely to the State Auditor's Office.

7.3 The City Clerk currently provides financial statements to the newspaper to publish biannually, as well as posting on the door at city hall.

8. Sunshine Law

The Board did not always prepare and maintain meeting minutes. In addition, the Board has not adopted a written policy regarding public access to district records as required by state law.

8.1 Meeting minutes

City officials could not locate meeting minutes for monthly Board meetings occurring in March, April, May, and June 2018, and also February and July 2019. In addition, open meeting minutes for the 2 meetings in November 2019 indicated the Board went into closed sessions, but the minutes did not document the specific reasons or section of law allowing the meetings to be closed, and minutes were not maintained for the closed sessions.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Meeting minutes serve as an official record of city business conducted and city actions and decisions. In addition, Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. City officials indicated they were not aware of these requirements.

8.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding

release of information under the Sunshine Law. City officials indicated they were not aware of these requirements.

Recommendations

The Board of Aldermen:

8.1 Ensure meeting minutes are prepared and retained for all open and closed meetings, and ensure specific reasons for closing a meeting are documented in the open meeting minutes.

8.2 Develop a written public access policy.

Auditee's Response

8.1 The city currently maintains all public Board meeting minutes, as well as closed Board meeting minutes. The Board will enact a policy of publicly stating the reason for each closed meeting.

8.2 The city adopted a written public access Sunshine Law ordinance on May 17, 2021.

9. Electronic Data Security

Controls over the city computer are not sufficient to prevent unauthorized access, and sufficient plans and processes are not in place for recovering systems and data. As a result, city records are not adequately protected and are susceptible to unauthorized access, and the city faces an increased risk of not being able to resume normal business operations timely.

9.1 Passwords

The city has not established adequate password controls to reduce the risk of unauthorized access to the city's computers and data. The password to access the computer and utility system are not changed periodically, and the password is not required to contain a minimum number of characters.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed and do not require a minimum number of characters, there is less assurance access to computers and data files is limited to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, contain a minimum number of characters, and be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data. City officials indicated they were not aware of the importance of changing the password and for password to contain a minimum number of characters.

9.2 Antivirus software

The city did not have antivirus software installed on the city's computer to ensure protection of city data.

Without adequate antivirus protection, there is an increased risk that the computer will be infected and that unauthorized processes will have an

adverse impact on the confidentiality, integrity, or availability of a system. City officials indicated they were not aware of the importance of installing antivirus software.

9.3 Data backup

The city does not periodically back up some city data and store the backup data at a secure off-site location. While the utility software vendor maintains monthly backup of the utility files, the city does not maintain backup copies of other city computer files.

Preparation of backup data, preferably on a daily or at least weekly basis, provides reasonable assurance data could be recovered if necessary. To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be backed up, tested periodically to ensure data can be recovered, and stored at a secure off-site location. City officials indicated they were not aware of the importance of backing up city data and storing it off-site.

Recommendations

The Board of Aldermen:

9.1 Ensure passwords are periodically changed and contain a minimum number of characters to prevent unauthorized access to the city's computer and data.

9.2 Ensure the city's computer and systems are adequately protected from computer viruses.

9.3 Require data to be backed up regularly, tested periodically, and stored in a secure off-site location.

Auditee's Response

9.1 The city currently has the city computer password protected as well as programs requiring password protection. Passwords will be changed quarterly and contain the minimum number of characters.

9.2 The City Clerk will research antivirus software and bring before the Board for approval and purchase.

9.3 The City Clerk currently biannually backs up the computer on a flash drive, and the Board will enact a policy of providing the Mayor a copy of the flash drive to maintain off-site. All computer files are currently saved to the cloud daily. The utility system is backed up daily by the software provider. Back up files are periodically tested to verify use and operation.

10. Electronic Communication Policy

The city has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[8] City officials indicated they were not aware of these requirements.

To ensure compliance with state law, the Board needs to develop a written policy to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The Board of Alderman develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The Board will enact a written policy for records management and retention of electronic communications.

[8] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed February 3, 2022.

City of Cross Timbers
Organization and Statistical Information

The City of Cross Timbers is located in Hickory County. The city was incorporated in 1948 and is currently a fourth-class city. The city had 2 contracted workers on December 31, 2018.

City operations include utility services (water and sewer), street maintenance, and park services.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2018, are identified below. The Mayor and Board of Aldermen receive no compensation.

Robert Ritchie, Mayor (1)
Roy Baker, Alderman (2)
Billy Mitchell, Alderman
Wayne Trepanier, Alderman (3)
Vacant (4)

(1) In November 2019, Terri Gillette was appointed to fill the remainder of the term of Robert Ritchie, who resigned in September 2019. In 2020, she was elected to fill the unexpired 1 year term, and continues to serve because no election for Mayor was held in 2021.
(2) In September 2019, Jon Dwire was appointed to fill the remainder of the term of Roy Baker, who resigned in September 2019. He was subsequently elected in April 2020.
(3) In September 2019, Rick Foster was appointed to fill the remainder of the term of Wayne Trepanier, who resigned in July 2019. He was subsequently elected in April 2020 and resigned in September 2020. In January 2021, Russ King was appointed to fill the remainder of the term.
(4) The vacant position occurred when Cleo Fields resigned in November 2018. David Lehman was elected in April 2019, and resigned in December 2019. In January 2020, Bonita Davis was appointed and subsequently elected in April 2020 to fill the remainder of the term and was elected in April 2021 for a 2 year term.

Financial Activity

A summary of the city's financial activity obtained from bank statements for the years ended December 31, 2018, 2019, and 2020, follows:

City of Cross Timbers
Schedule of Receipts, Disbursements, and Changes in Cash
3 Years Ended December 31, 2020

	Year Ended December 31, 2018							
	City Tax Account	Gasoline Tax Account	Water Account	Sewer Account	Meter Fund Account	Sewer 92/07 Account	Certificate of Deposit	Total
RECEIPTS	$ 3,197	8,728	45,577	3,167	101	3	105	60,878
DISBURSEMENTS	8,995	1,246	10,807	59,126	90	75	0	80,339
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,798)	7,482	34,770	(55,959)	11	(72)	105	(19,461)
OTHER FINANCING SOURCES (USES)								
Transfers in	4,949	0	3,200	54,125	1,280	400	0	63,954
Transfers out	(480)	(11,299)	(37,970)	(1,300)	(2,555)	(10,350)	0	(63,954)
Total Other Financing Sources (Uses)	4,469	(11,299)	(34,770)	52,825	(1,275)	(9,950)	0	0
CASH, JANUARY 1, 2018	1,330	3,979	562	3,358	1,285	10,041	9,730	30,285
CASH, DECEMBER 31, 2018	$ 1	162	562	224	21	19	9,835	10,824

	Year Ended December 31, 2019							
	City Tax Account	Gasoline Tax Account	Water Account	Sewer Account	Meter Fund Account	Sewer 92/07 Account	Certificate of Deposit	Total
RECEIPTS	$ 2,702	8,798	49,337	0	200	15	119	61,171
DISBURSEMENTS	4,406	75	34,848	23,372	78	90	49	62,918
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,704)	8,723	14,489	(23,372)	122	(75)	70	(1,747)
OTHER FINANCING SOURCES (USES)								
Transfers in	3,714	0	14,480	26,471	210	56	0	44,931
Transfers out	(337)	(6,740)	(26,224)	(1,675)	(50)	0	(9,905)	(44,931)
Total Other Financing Sources (Uses)	3,377	(6,740)	(11,744)	24,796	160	56	(9,905)	0
CASH, JANUARY 1, 2019	1	162	562	224	21	19	9,835	10,824
CASH, DECEMBER 31, 2019	$ 1,674	2,145	3,307	1,648	303	0	0	9,077

	Year Ended December 31, 2020							
	City Tax Account	Gasoline Tax Account	Water Account	Sewer Account	Meter Fund Account	Sewer 92/07 Account	Certificate of Deposit	Total
RECEIPTS	$ 18,621	8,481	43,916	45,737	300	0	0	117,055
DISBURSEMENTS	44,313	0	6,446	48,152	0	0	0	98,911
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,692)	8,481	37,470	(2,415)	300	0	0	18,144
OTHER FINANCING SOURCES (USES)								
Transfers in	29,299	0	0	16,075	300	0	0	45,674
Transfers out	(2,682)	(7,789)	(35,183)	0	(20)	0	0	(45,674)
Total Other Financing Sources (Uses)	26,617	(7,789)	(35,183)	16,075	280	0	0	0
CASH, JANUARY 1, 2020	1,674	2,145	3,307	1,648	303	0	0	9,077
CASH, DECEMBER 31, 2020	$ 2,599	2,837	5,594	15,308	883	0	0	27,221

City of Cross Timbers
Supporting Documentation of Misappropriated Money and Utility Services

The following appendixes provide supporting documentation for the misappropriated money and subpoenas issued as discussed in MAR finding number 1 and are summarized in the following table.

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - January Clark
B	State Auditor Subpoena - Robert Ritchie
C	Undeposited City Receipts
D	Overpayments and Questionable Payments to City Clerk
E	Other Improper Payments to City Clerk
F	Improperly Recorded Utility Payments, and Improper Adjustments and Billings for City Clerk
G	Utility Billing Calculations for City Clerk
H	Improperly Recorded Utility Payments, and Improper Adjustments and Billings for Former Alderman

Address and bank account numbers have been redacted.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: January Clark
[redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Landers State Office Building 149 Park Central Square, Suite 814 Springfield MO 65806 at 9:00 a.m. on Monday, November 22, 2021, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 10th day of November, 2021, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by Hand Delivered on this 10th day of November, 2021.

Pamela Allison

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Cross Timbers for the time period of August 2017 to July 2020.

This request includes, but is not limited to, the following:

Records related to the city's 6 Oak Star Bank accounts (including account numbers [redacted], and [redacted]);

Any and all payroll records, calendars, timesheets, invoices, reimbursement claim forms, receipt slips, property tax invoices, utility reports, financial statements, Board minutes, or any other City of Cross Timbers Board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.

Address and bank account numbers have been redacted.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Robert Ritchie
[redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Landers State Office Building 149 Park Central Square, Suite 814 Springfield MO 65806 at 9:00 a.m. on Monday, November 22, 2021, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 10th day of November, 2021, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by HAND DELIVERED on this 10 day of NOVEMBER, 2021.

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Cross Timbers for the time period of August 2017 to July 2020.

This request includes, but is not limited to, the following:

Records related to the city's 6 Oak Star Bank accounts (including account numbers [redacted] and [redacted];

Any and all payroll records, calendars, timesheets, invoices, reimbursement claim forms, receipt slips, property tax invoices, utility reports, financial statements, Board minutes, or any other City of Cross Timbers Board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.

Appendix C
City of Cross Timbers
Undeposited City Receipts
October 1, 2017, through July 31, 2020

Deposit Date	(1) Recorded Cash Receipts	(1) Recorded Checks and Money Orders Receipts	(1) Recorded Other Receipts	(1) Receipts with Unknown Method of Payment	(2) Unrecorded Checks and Money Orders	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Total Undeposited Over/(Under)	Adjustment for City Invoices Likely Paid With Cash Receipts	Net Total Undeposited Over/(Under)
10/04/17	$ 0.00	454.27 (3)	0.00	0.00	0.00	454.27	0.00	454.27	454.27	0.00	0.00	0.00
10/05/17	160.00	244.58	0.00	0.00	100.00	504.58	100.00	236.87	336.87	(167.71)	0.00	(167.71)
10/12/17	151.04	565.74	0.00	0.00	15,460.57	16,177.35	211.00	16,095.91	16,306.91	129.56	0.00	129.56
10/23/17	0.00	2,743.40	372.85	0.00	425.83	3,542.08	0.00	2,722.86	2,722.86	(819.22)	0.00	(819.22)
10/24/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526.00	526.00	526.00	0.00	526.00
10/30/17	101.12	14.61	0.00	0.00	100.00	215.73	0.00	1,104.15	1,104.15	888.42	0.00	888.42
11/03/17	0.00	0.00	0.00	0.00	0.00	0.00	80.00	1,956.63	2,036.63	2,036.63	0.00	2,036.63
11/07/17	0.00	201.25	0.00	50.00	0.00	251.25	0.00	1,736.43	1,736.43	1,485.18	0.00	1,485.18
11/14/17	380.21	5,706.48 (3)	101.70	0.00	0.00	6,188.39	0.00	1,076.99	1,076.99	(5,111.40)	0.00	(5,111.40)
11/20/17	0.00	0.00	0.00	0.00	379.36	379.36	0.00	1,070.07	1,070.07	690.71	0.00	690.71
11/28/17	0.00	1,213.25	0.00	0.00	0.00	1,213.25	0.00	457.04	457.04	(756.21)	0.00	(756.21)
12/07/17	337.37	1,582.81	0.00	0.00	27.91	1,948.09	0.00	1,610.72	1,610.72	(337.37)	0.00	(337.37)
12/15/17	288.21	1,629.53	0.00	0.00	264.50	2,182.24	0.00	1,832.03	1,832.03	(350.21)	0.00	(350.21)
12/22/17	100.00	473.27 (3)	0.00	0.00	391.95	965.22	0.00	859.97	859.97	(105.25)	0.00	(105.25)
Total 2017	1,517.95	14,829.19	474.55	50.00	17,150.12	34,021.81	391.00	31,739.94	32,130.94	(1,890.87)	0.00	(1,890.87)
01/04/18	430.00	1,128.72	0.00	0.00	62.50	1,621.22	0.00	1,089.95	1,089.95	(531.27)	0.00	(531.27)
01/11/18	280.00	1,153.36	0.00	0.00	0.00	1,433.36	0.00	1,132.46	1,132.46	(300.90)	0.00	(300.90)
01/18/18	572.32	1,378.54	0.00	0.00	484.25	2,435.11	0.00	1,793.42	1,793.42	(641.69)	0.00	(641.69)
01/22/18	546.25	382.85 (3)	0.00	0.00	0.00	929.10	100.00	206.55	306.55	(622.55)	0.00	(622.55)
02/01/18	100.00	609.50	184.38	0.00	1,500.24	2,394.12	0.00	2,109.44	2,109.44	(284.68)	0.00	(284.68)
02/05/18	205.00	278.33	0.00	35.12	0.00	518.45	179.00	183.78	362.78	(155.67)	0.00	(155.67)
02/09/18	88.21	724.20	0.00	0.00	0.00	812.41	0.00	818.75	818.75	6.34	0.00	6.34
02/14/18	0.00	543.93	0.00	0.00	0.00	543.93	0.00	503.93	503.93	(40.00)	0.00	(40.00)
02/16/18	174.02	474.82	39.69	0.00	9.98	698.51	0.00	417.26	417.26	(281.25)	0.00	(281.25)
02/21/18	0.00	882.95	0.00	0.00	579.70	1,462.65	0.00	1,455.08	1,455.08	(7.57)	0.00	(7.57)
02/26/18	874.42	840.68	0.00	0.00	0.00	1,715.10	0.00	840.68	840.68	(874.42)	0.00	(874.42)
03/01/18	360.00	348.16	50.78	0.00	0.00	758.94	0.00	348.16	348.16	(410.78)	0.00	(410.78)
03/07/18	100.00	933.78	0.00	0.00	0.00	1,033.78	0.00	803.78	803.78	(230.00)	0.00	(230.00)
03/12/18	0.00	871.90	0.00	23.76	0.00	895.66	0.00	756.56	756.56	(139.10)	0.00	(139.10)
03/14/18	0.00	252.84	293.00	0.00	247.94	793.78	40.21	595.57	635.78	(158.00)	0.00	(158.00)

Appendix C
City of Cross Timbers
Undeposited City Receipts
October 1, 2017, through July 31, 2020

Deposit Date	(1) Recorded Cash Receipts	(1) Recorded Checks and Money Orders Receipts		(1) Recorded Other Receipts		(1) Receipts with Unknown Method of Payment	(2) Unrecorded Checks and Money Orders	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Total Undeposited Over/(Under)	Adjustment for City Invoices Likely Paid With Cash Receipts		Net Total Undeposited Over/(Under)
03/15/18	102.87	496.30		0.00		0.00	0.00	599.17	0.00	496.33	496.33	(102.84)	0.00		(102.84)
03/16/18	100.00	101.83		420.00		0.00	0.00	621.83	100.00	101.83	201.83	(420.00)	0.00		(420.00)
03/21/18	180.00	691.19		0.00		0.00	0.00	871.19	0.00	1,195.39	1,195.39	324.20	0.00		324.20
03/28/18	130.00	633.01		70.04	(4)	0.00	0.00	833.05	0.00	503.33	503.33	(329.72)	0.00		(329.72)
04/06/18	0.00	813.00		0.00		0.00	100.00	913.00	0.00	1,113.00	1,113.00	200.00	0.00		200.00
04/13/18	78.21	1,268.04		0.00		0.00	36.90	1,383.15	0.00	1,153.47	1,153.47	(229.68)	0.00		(229.68)
04/18/18	133.95	699.29		0.00		0.00	76.88	910.12	44.00	776.17	820.17	(89.95)	0.00		(89.95)
04/23/18	262.76	658.56		0.00		0.00	699.83	1,621.15	0.00	1,055.18	1,055.18	(565.97)	0.00		(565.97)
05/11/18	0.00	1,512.66		0.00		0.00	0.00	1,512.66	0.00	1,597.66	1,597.66	85.00	0.00		85.00
05/21/18	125.00	1,173.47		0.00		0.00	0.00	1,298.47	0.00	836.59	836.59	(461.88)	0.00		(461.88)
06/04/18	0.00	1,294.36		290.00	(5)	0.00	0.00	1,584.36	0.00	262.50	262.50	(1,321.86)	12.67	(6)	(1,309.19)
06/08/18	0.00	1,403.67		200.00		0.00	517.37	2,121.04	0.00	2,683.72	2,683.72	562.68	0.00		562.68
06/14/18	0.00	691.16		0.00		0.00	0.00	691.16	0.00	593.31	593.31	(97.85)	0.00		(97.85)
06/25/18	288.88	1,787.40		0.00		0.00	506.95	2,583.23	0.00	1,772.51	1,772.51	(810.72)	0.00		(810.72)
06/28/18	0.00	185.21		0.00		0.00	0.00	185.21	0.00	359.57	359.57	174.36	0.00		174.36
07/05/18	0.00	1,298.50		0.00		0.00	0.00	1,298.50	0.00	1,253.48	1,253.48	(45.02)	0.00		(45.02)
07/16/18	0.00	808.99		0.00		0.00	0.00	808.99	0.00	567.90	567.90	(241.09)	0.00		(241.09)
07/18/18	0.00	758.50		0.00		0.00	0.00	758.50	0.00	548.42	548.42	(210.08)	0.00		(210.08)
07/24/18	54.00	531.01		0.00		0.00	367.06	952.07	0.00	723.10	723.10	(228.97)	0.00		(228.97)
08/06/18	66.00	1,820.06		140.71		0.00	0.00	2,026.77	66.00	1,723.20	1,789.20	(237.57)	0.00		(237.57)
08/13/18	38.21	1,372.86	(3)	0.00		0.00	0.00	1,411.07	38.31	1,374.70	1,413.01	1.94	0.00		1.94
08/20/18	116.93	465.77	(3)	0.00		0.00	579.16	1,161.86	246.83	1,047.10	1,293.93	132.07	0.00		132.07
08/24/18	0.00	220.19	(3)	0.00		0.00	0.00	220.19	0.00	220.19	220.19	0.00	0.00		0.00
09/06/18	140.35	162.12		0.00		0.00	0.00	302.47	140.00	162.12	302.12	(0.35)	0.00		(0.35)
09/13/18	80.00	1,485.58	(3)	0.00		0.00	0.00	1,565.58	80.00	1,485.58	1,565.58	0.00	0.00		0.00
09/18/18	107.55	988.17		0.00		0.00	0.00	1,095.72	107.55	987.23	1,094.78	(0.94)	0.00		(0.94)
10/01/18	130.00	932.39		0.00		0.00	541.12	1,603.51	130.00	1,312.11	1,442.11	(161.40)	0.00		(161.40)
10/15/18	60.00	2,276.35		0.00		0.00	0.00	2,336.35	210.00	2,041.18	2,251.18	(85.17)	0.00		(85.17)
10/19/18	53.44	207.41		0.00		0.00	0.00	260.85	51.00	207.41	258.41	(2.44)	0.00		(2.44)
10/25/18	217.19	570.82		0.00		0.00	505.09	1,293.10	219.44	1,079.17	1,298.61	5.51	0.00		5.51
11/08/18	45.00	1,668.90	(3)	0.00		0.00	0.00	1,713.90	45.00	1,488.45	1,533.45	(180.45)	0.00		(180.45)

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11/09/18	0.00	225.02		0.00	0.00	20.00	245.02	0.00	245.02	245.02	0.00	0.00		0.00
11/15/18	0.00	756.86		0.00	0.00	0.00	756.86	0.00	756.86	756.86	0.00	0.00		0.00
11/21/18	0.00	1,018.40	(3)	0.00	0.00	412.63	1,431.03	0.00	1,431.03	1,431.03	0.00	375.00	(6)	375.00
12/05/18	105.00	617.54	(3)	0.00	0.00	0.00	722.54	0.00	482.75	482.75	(239.79)	0.00		(239.79)
12/10/18	0.00	1,233.14		0.00	0.00	11.65	1,244.79	0.00	1,244.79	1,244.79	0.00	0.00		0.00
12/17/18	42.00	1,138.15		0.00	0.00	0.00	1,180.15	0.00	938.82	938.82	(241.33)	0.00		(241.33)
12/21/18	220.00	367.71	(3)	0.00	0.00	468.77	1,056.48	0.00	836.48	836.48	(220.00)	0.00		(220.00)
12/28/18	0.00	530.00	(3)	0.00	0.00	0.00	530.00	0.00	530.00	530.00	0.00	0.00		0.00
Total 2018	6,607.56	45,668.15		1,688.60	58.88	7,728.02	61,751.21	1,797.34	50,243.02	52,040.36	(9,710.85)	387.67		(9,323.18)
01/09/19	0.00	437.12		0.00	0.00	296.11	733.23	98.00	634.77	732.77	(0.46)	0.00		(0.46)
01/14/19	0.00	864.15	(3)	0.00	0.00	0.00	864.15	0.00	864.15	864.15	0.00	0.00		0.00
01/15/19	40.00	445.75	(3)	0.00	0.00	0.00	485.75	0.00	403.25	403.25	(82.50)	0.00		(82.50)
01/18/19	100.00	598.20	(3)	160.00	0.00	598.52	1,456.72	0.00	1,197.36	1,197.36	(259.36)	0.00		(259.36)
01/28/19	0.00	696.24		0.00	0.00	1,042.02	1,738.26	0.00	1,784.97	1,784.97	46.71	0.00		46.71
02/08/19	271.00	330.34		0.00	0.00	0.00	601.34	0.00	330.20	330.20	(271.14)	0.00		(271.14)
02/11/19	0.00	849.79		0.00	0.00	0.00	849.79	0.00	579.76	579.76	(270.03)	0.00		(270.03)
02/14/19	0.00	1,034.58		0.00	0.00	0.00	1,034.58	0.00	1,034.58	1,034.58	0.00	0.00		0.00
02/20/19	0.00	535.43		0.00	0.00	534.69	1,070.12	0.00	1,070.12	1,070.12	0.00	0.00		0.00
03/11/19	590.00	2,385.77		0.00	0.00	77.42	3,053.19	0.00	1,982.40	1,982.40	(1,070.79)	0.00		(1,070.79)
03/15/19	0.00	614.33		0.00	0.00	0.00	614.33	0.00	561.07	561.07	(53.26)	0.00		(53.26)
03/21/19	0.00	681.96		0.00	0.00	0.00	681.96	0.00	1,010.89	1,010.89	328.93	0.00		328.93
03/25/19	0.00	444.20		0.00	0.00	553.76	997.96	0.00	880.37	880.37	(117.59)	0.00		(117.59)
04/15/19	40.00	2,292.31		0.00	0.00	35.47	2,367.78	50.20	2,121.46	2,171.66	(196.12)	0.00		(196.12)
04/26/19	20.00	830.07		258.51	0.00	617.72	1,726.30	0.00	1,503.27	1,503.27	(223.03)	0.00		(223.03)
05/10/19	50.00	1,591.30	(3)	20.67	0.00	100.00	1,761.97	0.00	1,000.50	1,000.50	(761.47)	0.00		(761.47)
05/15/19	0.00	1,054.11		0.00	0.00	0.00	1,054.11	0.00	1,126.16	1,126.16	72.05	0.00		72.05
05/23/19	0.00	929.98		0.00	0.00	547.73	1,477.71	0.00	1,513.03	1,513.03	35.32	0.00		35.32
06/13/19	102.00	1,334.77		0.00	0.00	130.00	1,566.77	0.00	1,364.67	1,364.67	(202.10)	0.00		(202.10)
06/24/19	0.00	1,990.24	(3)	0.00	0.00	336.92	2,327.16	0.00	720.04	720.04	(1,607.12)	0.00		(1,607.12)
07/08/19	210.00	391.42		0.00	0.00	0.00	601.42	210.00	1,921.46	2,131.46	1,530.04	0.00		1,530.04

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07/15/19	0.00	0.00		0.00	0.00	9,905.31	9,905.31	0.00	9,905.31	9,905.31	0.00	0.00	0.00
07/25/19	155.00	3,399.91		0.00	0.00	371.17	3,926.08	135.00	3,720.67	3,855.67	(70.41)	0.00	(70.41)
08/21/19	160.00	2,891.94		0.00	0.00	376.41	3,428.35	0.00	3,315.96	3,315.96	(112.39)	0.00	(112.39)
09/04/19	97.00	703.33		0.00	0.00	20.00	820.33	97.00	723.33	820.33	0.00	0.00	0.00
09/23/19	53.00	3,627.34		0.00	0.00	0.00	3,680.34	53.00	3,485.45	3,538.45	(141.89)	0.00	(141.89)
10/01/19	180.00	1,290.53		0.00	0.00	738.79	2,209.32	60.00	1,790.35	1,850.35	(358.97)	0.00	(358.97)
10/16/19	105.00	2,719.81		0.00	0.00	0.00	2,824.81	105.00	2,688.81	2,793.81	(31.00)	0.00	(31.00)
10/28/19	100.00	1,073.16		3.22	0.00	493.33	1,669.71	160.00	1,602.22	1,762.22	92.51	0.00	92.51
11/19/19	170.54	3,459.37		0.00	0.00	415.62	4,045.53	0.00	3,793.52	3,793.52	(252.01)	0.00	(252.01)
12/04/19	345.00	939.17		0.00	0.00	0.00	1,284.17	170.00	794.67	964.67	(319.50)	0.00	(319.50)
12/30/19	207.22	5,518.35		0.00	0.00	490.18	6,215.75	0.00	5,580.33	5,580.33	(635.42)	0.00	(635.42)
Total 2019	2,995.76	45,954.97		442.40	0.00	17,681.17	67,074.30	1,138.20	61,005.10	62,143.30	(4,931.00)	0.00	(4,931.00)
01/13/20	250.00	2,592.50	(6)	0.00	0.00	91.37	2,933.87	0.00	2,592.76	2,592.76	(341.11)	0.00	(341.11)
01/31/20	235.00	4,103.84		0.00	0.00	573.77	4,912.61	0.00	3,914.60	3,914.60	(998.01)	0.00	(998.01)
02/18/20	220.01	3,459.38		0.00	0.00	1,375.58	5,054.97	0.00	4,070.93	4,070.93	(984.04)	0.00	(984.04)
03/02/20	415.00	2,324.36		0.00	0.00	652.55	3,391.91	240.00	2,478.64	2,718.64	(673.27)	0.00	(673.27)
03/13/20	716.61	1,461.27	(7)	0.00	0.00	0.00	2,177.88	0.00	1,655.82	1,655.82	(522.06)	0.00	(522.06)
03/26/20	168.00	2,864.91		0.00	0.00	566.87	3,599.78	0.00	3,350.57	3,350.57	(249.21)	0.00	(249.21)
04/06/20	338.11	1,994.13		0.00	0.00	0.00	2,332.24	330.00	1,386.04	1,716.04	(616.20)	0.00	(616.20)
04/15/20	80.00	1,436.34		0.00	0.00	0.00	1,516.34	80.00	1,578.76	1,658.76	142.42	0.00	142.42
04/30/20	620.50	2,046.66		0.00	0.00	530.24	3,197.40	360.00	2,373.45	2,733.45	(463.95)	0.00	(463.95)
05/05/20	862.85	888.07		0.00	0.00	0.00	1,750.92	860.00	925.70	1,785.70	34.78	0.00	34.78
05/18/20	0.00	2,060.16		0.00	0.00	0.00	2,060.16	0.00	1,846.43	1,846.43	(213.73)	0.00	(213.73)
05/29/20	272.00	1,324.13		0.00	0.00	530.24	2,126.37	200.00	1,946.90	2,146.90	20.53	0.00	20.53
06/08/20	1,149.00	1,448.21		0.00	0.00	0.00	2,597.21	1,086.00	1,650.62	2,736.62	139.41	0.00	139.41
06/15/20	160.00	1,406.19		0.00	0.00	0.00	1,566.19	160.00	1,326.08	1,486.08	(80.11)	0.00	(80.11)
06/22/20	100.00	955.87		0.00	0.00	0.00	1,055.87	151.00	819.87	970.87	(85.00)	0.00	(85.00)
06/29/20	250.00	535.51		0.00	0.00	226.81	1,012.32	100.00	762.32	862.32	(150.00)	0.00	(150.00)
07/06/20	260.00	1,925.28		13.42	0.00	11,920.59	14,119.29	167.00	12,722.26	12,889.26	(1,230.03)	0.00	(1,230.03)
07/22/20	104.00	2,766.77	(3)	0.00	0.00	0.00	2,870.77	184.00	3,627.58	3,811.58	940.81	0.00	940.81

Appendix C
City of Cross Timbers
Undeposited City Receipts
October 1, 2017, through July 31, 2020

Deposit Date		(1) Recorded Cash Receipts	(1) Recorded Checks and Money Orders Receipts		(1) Recorded Other Receipts	(1) Receipts with Unknown Method of Payment	(2) Unrecorded Checks and Money Orders	Total Receipts	Cash Deposited	Checks and Money Orders Deposited	Total Deposited	Total Undeposited Over/(Under)	Adjustment for City Invoices Likely Paid With Cash Receipts	Net Total Undeposited Over/(Under)
07/31/20		211.00	632.45	(3)	0.00	0.00	337.06	1,180.51	211.00	969.51	1,180.51	0.00	0.00	0.00
Total 2020		6,412.08	36,226.03		13.42	0.00	16,805.08	59,456.61	4,129.00	49,998.84	54,127.84	(5,328.77)	0.00	(5,328.77)
Total	$	17,533.35	142,678.34		2,618.97	108.88	59,364.39	222,303.93	7,455.54	192,986.90	200,442.44	(21,861.49)	387.67	(21,473.82)

(1) Represents receipts recorded in the utility system, on manual receipt slips, and included in the deposit summary.

(2) Represents deposited checks unrelated to recorded receipts.

(3) The method of payment of some receipts were inaccurately recorded as other payments in the utility system. However, the contents of the deposit showed these receipts were checks or money orders. Therefore, we adjusted the method of payment of these receipts.

(4) The City Clerk recorded a receipt as other to the maintenance worker's account for $46.83. However, the maintenance worker's employment agreement provided for free utility services and as a result, no actual payment was made. Therefore, we adjusted this amount out of recorded other receipts.

(5) The City Clerk recorded a receipt as other to the maintenance worker's account for $94.82. However, the maintenance worker's employment agreement provided for free utility services, and as a result, no actual payment was made. Therefore, we adjusted this amount out of recorded other receipts.

(6) Two city invoices totaling $387.67 were likely paid with cash receipts of the city. One invoice was dated May 28, 2018, for $12.67 for sewer supplies and another invoice was dated November 16, 2018, for $375 for pump repairs.

(7) The method of payment of a $250 receipt was inaccurately recorded as a check payment by a utility customer in the utility system. However, the manual receipt slip issued indicated the method of payment was cash. Payments recorded from this customer were historically cash. Therefore, we adjusted the method of payment of this receipt.

(8) The method of payment of a $59.10 receipt was inaccurately recorded as a cash payment by a utility customer in the utility system. However, the contents of the deposit showed the payment made by the utility customer was a check. This utility customer also made payments in January, February, April, May, June, and July in 2020 by check. Therefore, we adjusted the method of payment of this receipt.

Appendix D
City of Cross Timbers
Overpayments and Questionable Payments to City Clerk
October 1, 2017, through July 6, 2020

Check Date	Check Number		Amount	Purpose as Shown in Check Memo Line, if Provided		Bank Account	Check Signers (1)
11/03/2017	1366	$	885.00	Sept Wages + 1/2 ~770 ~	(2)	Sewer 92-05	Wayne Trepainier & Robert Ritchie
11/20/2017	1375		885.00	Nov Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
12/06/2017	1382		1,192.00	Wages thru End ~	(2)	Sewer 92-05	Bill Mitchell & Robert Ritchie
01/03/2018	1383		1,105.00	Dec Wages	(3)	Sewer 92-05	Bill Mitchell & Wayne Trepainier
Total 2017			4,067.00				
01/18/2018	1389		1,105.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
02/04/2018	1328	(4)	1,670.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
02/14/2018	1338	(4)	500.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
03/07/2018	1345	(4)	1,065.00	Clerks Wages feb		Sewer 92-05	Bill Mitchell & Wayne Trepainier
03/07/2018	2819		350.00	Water Manager Wages		Water Fund	Wayne Trepainier & Robert Ritchie
03/13/2018	1347	(4)	1,642.87	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
04/04/2018	1358	(4)	1,475.00	March Clerk/Water		Sewer 92-05	Wayne Trepainier & Robert Ritchie
04/11/2018	1360	(4)	350.00	Water Operator March		Sewer 92-05	Wayne Trepainier & Robert Ritchie
04/18/2018	1392		1,287.00	April Clerk		Sewer 92-05	Wayne Trepainier & Robert Ritchie
05/11/2018	2821		350.00	Water - April		Water Fund	Wayne Trepainier & Robert Ritchie
05/15/2018	2824		1,494.72	Wages May		Water Fund	Wayne Trepainier & Robert Ritchie
05/16/2018	1393		1,197.00	Sewer opp. April/May		Sewer 92-05	Wayne Trepainier & Robert Ritchie
06/08/2018	1422		950.00	Clerk Wages June		Sewer 92-05	Wayne Trepainier & Robert Ritchie
06/11/2018	2827		550.00	Water + Sewer Wages May		Water Fund	Wayne Trepainier & Robert Ritchie
06/21/2018	2823	(4)	350.00	Water Operator June		Water Fund	Wayne Trepainier & Robert Ritchie
06/28/2018	1443		1,094.00	Wages July		Sewer 92-05	Wayne Trepainier & Robert Ritchie
07/05/2018	2825	(4)	350.00	July Water Operator Wages		Water Fund	Wayne Trepainier & Robert Ritchie
07/13/2018	1429	(4)	550.00	City Clerk Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
08/13/2018	2826	(4)	850.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
09/13/2018	2829		1,157.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
10/15/2018	2833		1,158.00	Salary		Water Fund	Wayne Trepainier & Robert Ritchie
10/24/2018	1462		875.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
11/09/2018	2836		550.00	Wages - Clerk		Water Fund	Wayne Trepainier & Robert Ritchie
11/15/2018	2839		850.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
11/21/2018	2845		350.00	Water/Sewer Operator		Water Fund	Wayne Trepainier & Robert Ritchie
12/10/2018	2849		1,047.98	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
12/17/2018	2850		450.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
12/21/2018	1479		350.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
Total 2018			23,968.57				
01/14/2019	2854		350.00	Operator Wages		Water Fund	Wayne Trepainier & Robert Ritchie
01/15/2019	2856		450.00	Partial-Clerk's Wage		Water Fund	Wayne Trepainier & Robert Ritchie
01/18/2019	2857		850.00	Clerk Wages		Water Fund	Wayne Trepainier & Robert Ritchie
01/21/2019	1480		450.00			Sewer 92-05	Wayne Trepainier & Robert Ritchie
01/28/2019	2858		550.00	Clerk Wages		Water Fund	Wayne Trepainier & Robert Ritchie
02/04/2019	2860		500.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
02/08/2019	2863		350.00	Operator Wages		Water Fund	Wayne Trepainier & Robert Ritchie
02/14/2019	1487		250.00	Wages		Sewer 92-05	Wayne Trepainier & Robert Ritchie
02/20/2019	2864		350.00	Operator Wages		Water Fund	Wayne Trepainier & Robert Ritchie
02/22/2019	2862	(4)	900.00	feb. Clerk Wages		Water Fund	Wayne Trepainier & Robert Ritchie
03/11/2019	2865		350.00	Operator Wages		Water Fund	Wayne Trepainier & Robert Ritchie
03/15/2019	2870		550.00	Clerk Wages		Water Fund	Wayne Trepainier & Robert Ritchie
04/15/2019	2867	(4)	1,126.47	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
04/18/2019	2875		800.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
04/24/2019	2880		850.00	Wages		Water Fund	Wayne Trepainier & Robert Ritchie
05/23/2019	2902		350.00	opp. Wages		Water Fund	Wayne Trepainier & Robert Ritchie
06/11/2019	2832	(4)	700.00	Wages		Water Fund	Bill Mitchell & Robert Ritchie
07/15/2019	2898	(4)	1,300.00	Wages		Water Fund	Bill Mitchell & Robert Ritchie
08/07/2019	2847	(4)	900.00			Water Fund	Bill Mitchell & Robert Ritchie
09/04/2019	1493		900.00			Sewer 92-05	Bill Mitchell & Robert Ritchie
10/07/2019	1507		1,180.00	Sept Clerk, opp wages		Sewer 92-05	Bill Mitchell & Richard Foster
11/04/2019	1510		225.00	Oct Wages		Sewer 92-05	Bill Mitchell & Jon Dwire
11/04/2019	1628		100.00	Oct Wages		City Tax	Bill Mitchell & Jon Dwire

Appendix D
City of Cross Timbers
Overpayments and Questionable Payments to City Clerk
October 1, 2017, through July 6, 2020

Check Date	Check Number		Amount	Purpose as Shown in Check Memo Line, if Provided		Bank Account	Check Signers (1)
11/04/2019	2902	(5)	225.00	Oct Wages		Water Fund	Bill Mitchell & Jon Dwire
12/02/2019	1636		550.00	Nov Wages		City Tax	Jon Dwire & Richard Foster
01/06/2020	1644		550.00	Dec Wages	(3)	City Tax	Bill Mitchell & Jon Dwire
Total 2019			15,656.47				
02/03/2020	1647		550.00	January Wages		City Tax	Bill Mitchell & Jon Dwire
03/02/2020	1658		550.00	feb wages		City Tax	Bill Mitchell & Jon Dwire
04/06/2020	1673		550.00	March Salary		City Tax	Bill Mitchell & Jon Dwire
05/04/2020	1686		550.00	April Wages		City Tax	Bill Mitchell & Jon Dwire
05/18/2020	1703		50.00	Water Shut off / on		City Tax	Bill Mitchell & Jon Dwire
06/01/2020	1704		550.00	May Wages		City Tax	Bill Mitchell & Jon Dwire
06/15/2020	1716		50.00	Water Shut off / ons		City Tax	Bill Mitchell & Jon Dwire
07/06/2020	1718		550.00	June Wages		City Tax	Bill Mitchell & Jon Dwire
07/06/2020	1725		121.50	July Wages		City Tax	Bill Mitchell & Jon Dwire
Total 2020			3,521.50				
	Total Payments	$	47,213.54				

Year		Amounts That Should Have Been Paid	
2017	$	3,600.00	(6)
2018		20,465.00	(7)
2019		13,610.00	(8)
2020		3,406.45	(9)
Total	$	41,081.45	

Year		Overpayments
2017	$	467.00
2018		3,503.57
2019		2,046.47
2020		115.05
Total	$	6,132.09

Year		Questionable Additional Payments	
2017	$	0.00	
2018		9,665.00	(10)
2019		3,860.00	(10)
2020		0.00	
Total	$	13,525.00	

Total Overpayments and Questionable Payments	$	19,657.09

(1) Robert Ritchie was the Mayor from April 2017 to September 23, 2019, and Board members indicated in recorded interviews that the Mayor lived with the City Clerk, and bank records show that the Mayor and City Clerk shared a personal bank account and home address.

(2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

(3) The payment amount of this check was reflected in the year that the purpose shown in the check memo line indicated instead of the year in which the check was dated.

(4) Check was issued out of numerical sequence.

(5) Check number 2902 was issued twice. Once on May 23, 2019, and once on November 4, 2019.

(6) This total includes payments of $900 per month for 4 months (September, October, November, and December). We could not determine the date the City Clerk was hired.

(7) According to the City Clerk's calendars she was paid $900 per month ($10,800) for 48 hours per month. The calendars also indicated she worked 1,542.5 hours during the year and was paid $10 per hour for hours worked over 48 hours each month (576 hours for the year), resulting in additional payments of $9,665.

(8) On October 7, 2019, the Board voted to reduce the City Clerk's pay to $550 per month with no payment for hours worked over 48 hours. This total includes $8,100 ($900 for 9 months) and $1,650 ($550 for 3 months). The City Clerk's calendars indicate she worked 818 hours during the first 9 months of the year, which resulted in additional payments of $3,860 for hours worked over 48 hours each month (432 hours).

(9) This total includes a $550 monthly payment for 6 months. It also includes $106.45 for July 1 to July 6, 2020. The City Clerk terminated employment with the city on July 6, 2020.

(10) Board meeting minutes did not indicate any additional payments (over 48 hours per month) or the additional pay rate was approved by the Board. As a result, the additional payments are questionable.

Appendix E
City of Cross Timbers
Other Improper Payments to City Clerk
October 1, 2017, through July 6, 2020

Check Date	Check Number	Amount		Bank Account	Purpose as Shown in Check Memo Line, if Provided (1)	Check Signers
04/27/2018	1400	$ 241.89		Sewer 92-05	Sewer Plant Supplies, Ink for printer, Virus protection	Wayne Trepainier & Robert Ritchie
06/04/2018	1606	124.76		City Tax	Reimbursement For printer Ink	Wayne Trepainier & Robert Ritchie
11/26/2018	1475	147.30	(2)	Sewer 92-05	Reimbursement for gas, Ink, Envelopes & Copy paper	Wayne Trepainier & Robert Ritchie
	Total 2018	513.95				
05/04/2020	1687	55.00		City Tax	4/30/20 Stamps Rec# 179	Bill Mitchell & Jon Dwire
	Total	$ 568.95				

(1) These details are presented exactly as they are listed in the source documents.

(2) Purchases totaled $187.65. However, supporting documentation was provided for $40.35 of fuel purchases, leaving $147.30 of improper payments.

Appendix F
City of Cross Timbers
Improperly Recorded Utility Payments and Improper Adjustments and Billings for City Clerk
October 1, 2017, through July 31, 2020

Month and Year	Amount of Water/Sewer Fees Billed		Amount Paid	Amount of Improperly Recorded Utility Payments		Amount of Improper Utility Adjustments		Account Balance at the End of the Month		Amount of Utility Services Improperly Not Billed
September 2017	$							372.18	(1)	0.00
October 2017	65.25		0.00	372.18	(2)	0.00		65.25		0.00
November 2017	67.44		0.00	65.25	(2)	0.00		67.44		0.00
December 2017	69.37		0.00	67.44	(2)	0.00		69.37		0.00
Total 2017	202.06		0.00	504.87		0.00				0.00
January 2018	67.54		0.00	69.37	(2)	0.00		67.54		0.00
February 2018	69.27		0.00	67.54	(2)	0.00		69.27		0.00
March 2018	70.04		0.00	139.31	(2)	0.00		0.00		0.00
April 2018	0.00	(3)	0.00	0.00		0.00		0.00		0.00
May 2018	54.64		0.00	0.00		0.00		54.64		0.00
June 2018	124.07	(3)	0.00	54.64	(2)	0.00		124.07		0.00
July 2018	80.44		0.00	124.07	(2)	0.00		80.44		0.00
August 2018	80.96		0.00	0.00		0.00		161.40		0.00
September 2018	74.88		0.00	161.40	(2)	0.00		74.88		0.00
October 2018	78.51		0.00	0.00		0.00		153.39		0.00
November 2018	0.00		0.00	0.00		153.39	(4)	0.00	(5)	71.49
December 2018	0.00		0.00	0.00		0.00		0.00	(5)	72.03
Total 2018	700.35		0.00	616.33		153.39				143.52
January 2019	80.59		0.00	0.00		0.00		80.59		0.00
February 2019	0.00		0.00	0.00		0.00		80.59	(5)	78.11
March 2019	0.00		0.00	0.00		80.59	(4)	0.00	(5)	82.88
April 2019	0.00		0.00	0.00		0.00		0.00	(5)	81.94
May 2019	0.00		0.00	0.00		0.00		0.00	(5)	79.11
June 2019	94.03		0.00	0.00		0.00		94.03		0.00
July 2019	88.79		0.00	0.00		0.00		182.82		0.00
August 2019	4.20	(6)	0.00	0.00		0.00		187.02	(5)	79.73
September 2019	75.66		0.00	187.02	(2)	0.00		75.66		0.00
October 2019	78.68		0.00	0.00		0.00		154.34		0.00
November 2019	80.29		0.00	79.44	(2)	0.00		155.19		0.00
December 2019	86.68		0.00	155.19	(2)	0.00		86.68		0.00
Total 2019	588.92		0.00	421.65		80.59				401.77
January 2020	77.42		0.00	86.68	(2)	0.00		77.42		0.00
February 2020	86.90		0.00	77.42	(2)	0.00		86.90		0.00
March 2020	86.31		0.00	86.90	(2)	0.00		86.31		0.00
April 2020	97.41		0.00	86.31	(2)	0.00		97.41		0.00
May 2020	92.80		97.41	0.00		0.00		92.80		0.00
June 2020	81.97		0.00	92.80	(2)	0.00		81.97		0.00
July 2020	92.27		81.97	0.00		0.00		92.27		0.00
Total 2020	615.08		179.38	430.11		0.00				0.00
Grand Total	$ 2,106.41		179.38	1,972.96		233.98				545.29

(1) January Clark started working as the City Clerk in October 2017, and her utility account had a balance of $372.18 at September 30, 2017.

(2) Utility records show payments were made on October 19, 2017, November 27, 2017, December 29, 2017, January 18, 2018, February 15, 2018, March 9, 2018, March 28, 2018, June 14, 2018, July 11, 2018, September 20, 2018, September 23, 2019, November 4, 2019, December 30, 2019, January 20, 2020, February 17, 2020, March 16, 2020, April 6, 2020, and June 15, 2020. However, bank deposits for these months show no evidence these payments were deposited.

(3) Utility records indicate no water/sewer fees were billed in April 2018 to January Clark's utility account; however, the amount billed for June 2018, may include water and sewer fees not billed for April 2018.

(4) Utility records show improper adjustments were made to January Clark's utility account on November 26, 2018, indicating "City Employee" and on March 4, 2019, indicating "EMPLOYEE."

(5) Utility records indicate no water and sewer fees were billed these months and January Clark's utility account was "EXEMPT from Charges." We calculated the amount of water and sewer fees improperly not billed based on water usage obtained from meter readings and water and sewer rates at the time of service (See Appendix G).

(6) Includes a penalty fee only, utility service was not billed this month.

Appendix G
City of Cross Timbers
Utility Billing Calculations for City Clerk
October 1, 2017, through July 31, 2020

Water Billing Calculation

Month and Year Water Services Were Not Billed	Gallons of Water Used Each Month Per Meter Readings	Gallons of Water Used Over Initial 1,500 Gallons	Base Rate Charged for Initial 1,500 Gallons of Water Used	Amount Charged for Gallons of Water Used Over Initial 1,500 Gallons (1)	Sales Tax	Department of Natural Resources Pollution Control Fee	Department of Natural Resources Primacy Fee	Total Water Billing Amount
November 2018	3,970	2,470	$ 16.00	$ 12.35	$ 2.05	$ 0.07	$ 0.27	$ 30.74
December 2018	4,350	2,850	16.00	14.25	2.19	0.07	0.27	32.78
February 2019	4,730	3,230	18.00	16.15	2.47	0.07	0.27	36.96
March 2019	4,810	3,310	18.00	16.55	2.50	0.07	0.27	37.39
April 2019	5,100	3,600	18.00	18.00	2.60	0.07	0.27	38.94
May 2019	4,620	3,120	20.00	15.60	2.57	0.07	0.27	38.51
August 2019	4,680	3,180	20.00	15.90	2.59	0.07	0.27	38.83

Sewer Billing Calculation (2)

Month and Year Sewer Services Were Not Billed	Base Rate Charged for Initial 1,500 Gallons of Water Used	Amount Charged for Gallons of Water Used Over Initial 1,500 Gallons (1)	Total Sewer Billing Amount
November 2018	$ 25.00	$ 12.35	$ 37.35
December 2018	25.00	14.25	39.25
February 2019	25.00	16.15	41.15
March 2019	25.00	16.55	41.55
April 2019	25.00	18.00	43.00
May 2019	25.00	15.60	40.60
August 2019	25.00	15.90	40.90

Total Water and Sewer Billing Amount

Month and Year Sewer Services Were Not Billed	Total Water and Sewer Billing Amount	Unrecorded Penalty Amount (3)	Total Water and Sewer Billing Amount with Penalties
November 2018	$ 68.09	$ 3.40	$ 71.49
December 2018	72.03	0.00	72.03
February 2019	78.11	0.00	78.11
March 2019	78.94	3.95	82.88
April 2019	81.94	0.00	81.94
May 2019	79.11	0.00	79.11
August 2019	79.73	0.00	79.73

(1) The rate after the initial 1,500 gallons is $5 for every 1,000 gallons.

(2) Sewer services are billed based upon water usage.

(3) The City Clerk indicated in the utility system that her account was exempt from penalties in November 2018 and March 2019 and therefore was not billed for penalties. We calculated a penalty amount of 5 percent based upon November 2018 and March 2019 current charges.

Appendix H
City of Cross Timbers
Improperly Recorded Utility Payments and Improper Adjustments and Billings for Former Alderman
January 2015 through July 2020

Month and Year	Amount of Water/Sewer Fees Billed	Amount Paid	Amount of Improperly Recorded Utility Payments	Amount of Improper Utility Adjustments		Account Balance at the End of the Month	Estimated Amount of Utility Services Improperly Not Billed	
December 2014	$					57.57		
January 2015	0.00	0.00	0.00	57.57	(1)	0.00	70.81	(2)
February 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
March 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
April 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
May 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
June 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
July 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
August 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
September 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
October 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
November 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
December 2015	0.00	0.00	0.00	0.00		0.00	70.81	(2)
Total 2015	0.00	0.00	0.00	57.57			849.72	
January 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
February 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
March 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
April 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
May 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
June 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
July 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
August 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
September 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
October 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
November 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
December 2016	0.00	0.00	0.00	0.00		0.00	70.81	(2)
Total 2016	0.00	0.00	0.00	0.00			849.72	
January 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
February 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
March 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
April 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
May 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
June 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
July 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
August 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
September 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
October 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
November 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
December 2017	0.00	0.00	0.00	0.00		0.00	70.81	(2)
Total 2017	0.00	0.00	0.00	0.00			849.72	
January 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
February 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
March 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
April 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
May 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
June 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
July 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
August 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
September 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
October 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
November 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
December 2018	0.00	0.00	0.00	0.00		0.00	70.81	(2)
Total 2018	0.00	0.00	0.00	0.00			849.72	

Appendix H
City of Cross Timbers
Improperly Recorded Utility Payments and Improper Adjustments and Billings for Former Alderman
January 2015 through July 2020

Month and Year	Amount of Water/Sewer Fees Billed		Amount Paid	Amount of Improperly Recorded Utility Payments		Amount of Improper Utility Adjustments		Account Balance at the End of the Month		Estimated Amount of Utility Services Improperly Not Billed	
January 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
February 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
March 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
April 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
May 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
June 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
July 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
August 2019	0.00		0.00	0.00		0.00		0.00		70.81	(2)
September 2019	0.00		0.00	0.00		0.00		0.00		70.81	
October 2019	51.43	(3)	0.00	0.00		0.00		51.43		0.00	
November 2019	135.93		0.00	0.00		0.00		187.36		0.00	
December 2019	264.14		0.00	0.00		0.00		451.50		0.00	
Total 2019	451.50		0.00	0.00		0.00				637.29	
January 2020	190.17		0.00	0.00		0.00		641.67		0.00	
February 2020	188.56		0.00	280.00	(4)	0.00		550.23		0.00	
March 2020	168.64		0.00	0.00		0.00		718.87		0.00	
April 2020	179.00		0.00	150.00	(4)	0.00		747.87		0.00	
May 2020	8.55	(5)	0.00	0.00		0.00		756.42		0.00	
June 2020	0.00	(5)	0.00	0.00		0.00		756.42		0.00	
July 2020	145.49	(6)	0.00	0.00		901.91	(6)	0.00		0.00	
Total 2020	880.41		0.00	430.00		901.91		0.00		0.00	
Grand Total	$ 1,331.91		0.00	430.00		959.48		0.00		4,036.17	
						Less Billing Amount Used to Adjust Account Balance		(145.49)	(6)		
						Net Adjustments	$	813.99			

(1) Utility records show an improper adjustment was made and the reason was documented as "i [*sic*] should have shown it off Dec. 15."

(2) Utility records show no water and sewer fees were billed in 2015, 2016, 2017, 2018, and from January to September 2019. No meter readings were documented for the former Alderman's utility account during this time period and the meter reading report typically indicated his account was "vacant." The City Clerk was responsible for billings during this time period. We estimated the amount of utility services improperly not billed based on the average utility charge during 2014 as follows:

	Amount of Water/Sewer Fees Billed
January 2014	$ 58.09
February 2014	73.20
March 2014	72.88
April 2014	69.81
May 2014	70.90
June 2014	85.70
July 2014	78.55
August 2014	80.39
September 2014	87.34
October 2014	57.62
November 2014	57.62
December 2014	57.62
Average of Amounts Billed During 2014	$ 70.81

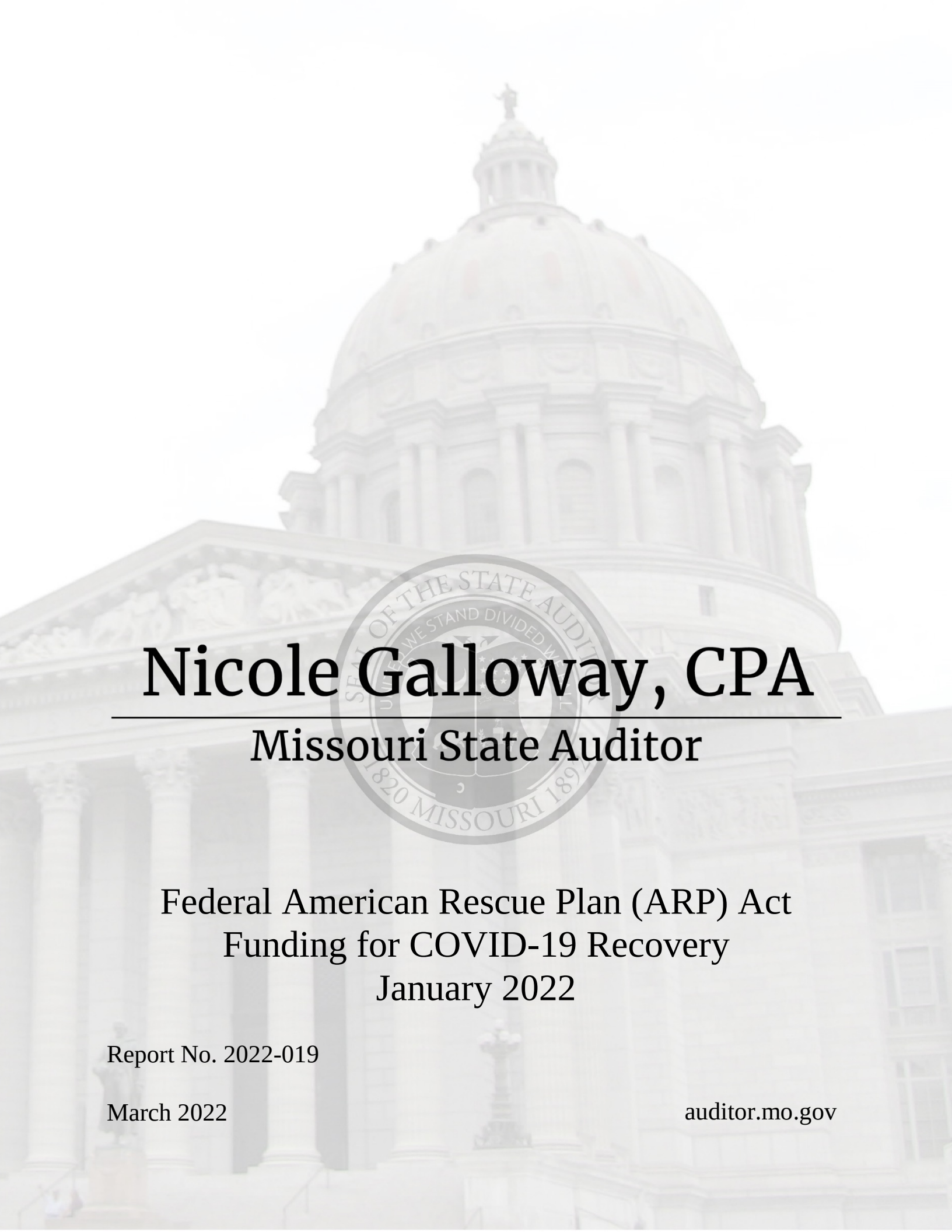
This calculation does not take into account any utility rate increases so the actual amount of utility services not billed is likely more than what was calculated. In a recorded interview, the former Alderman indicated he helped the former Maintenance Supervisor in exchange for free water and sewer services. However, this arrangement was not approved and documented in meeting minutes or approved by city ordinance. The former Alderman also indicated he stopped helping the city with water and sewer services when the city contracted with a new Maintence Supervisor in March 2018.

(3) In November 2019, the Board voted to end the practice of providing free water and sewer service to anyone that was receiving it.

(4) Utility records show payments were made on February 3, 2020, February 28, 2020, and April 6, 2020; however, bank deposits for these months show no evidence these payments were deposited.

(5) According to the Hickory County Recorder of Deeds' office, this property was sold June 1, 2020. The amount billed in May was a penalty fee. There were no meter readings for May or June 2020, and the May meter reading indicated "off."

(6) Utility records show an adjustment of $901.91 was made to the former Alderman's account by the current City Clerk on July 28, 2020, indicating "Moved." However, the balance of the former Alderman's account as of July 1, 2020, was only $756.42. The current City Clerk indicated she corrected the adjustment by recording an improper billing of $145.49 on July 31, 2020. As a result, we reported net adjustments of $813.99. The current City Clerk indicated she made this adjustment, to reduce the account balance to zero because the city could not place a lien on the property prior to the sale, and without a forwarding address or city attorney it would not be easy to pursue collection. However, an explanation for this adjustment was not documented and not approved by the Board, and former Alderman Baker still owes this balance to the city.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery January 2022

Report No. 2022-019

March 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
January 2022
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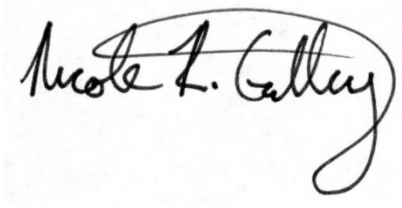
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of January 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In January, the state spent $28.6 million from federal ARP Act assistance (Appendix A). Through the end of January, the state has received $1.82 billion and spent $376.3 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of January 31, 2022, approximately $10.92 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] Coronavirus State and Local Fiscal Recovery Funds, 87 Fed. Reg. 4338 (January 27, 2022); U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule*, January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In January, the state spent $28.6 million from federal ARP Act assistance (Appendix A). Through the end of January, the state has received $1.82 billion and spent $376.3 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
January 1, 2022, through January 31, 2022

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 3,071,121	46,740	81,339	0	0	0	3,036,522
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	0	27,421,352	0	0	0	83,413,865
Secretary of State Federal Stimulus 2021 Fund	0	405,693	208,533	0	0	0	197,160
Department of Health and Senior Services Federal Stimulus 2021 Fund	535,443	906,843	866,583	0	0	7,170	568,533
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	0	0	4,358	0	0	0	(4,358)
Total all Funds	$ 1,467,728,771	1,359,276	28,582,165	0	0	7,170	1,440,498,712

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed represent only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through January 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,160,763	222,124,241	0	0	0	3,036,522
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	27,421,352	0	0	0	83,413,865
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,164,714	967,554	0	0	0	197,160
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	4,536,665	3,942,444	0	0	25,688	568,533
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	63,499	67,857	0	0	0	(4,358)
Total all Funds	$ 1,816,798,231	376,273,831	0	0	25,688	1,440,498,712

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt $107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed represent only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through January 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	222,124,241	220,039,759
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	222,124,241	220,039,759
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	27,421,352	30,813,185
Total HCBS FMAP Enhancement Fund	66,289,024	27,421,352	38,867,672

Appendix C

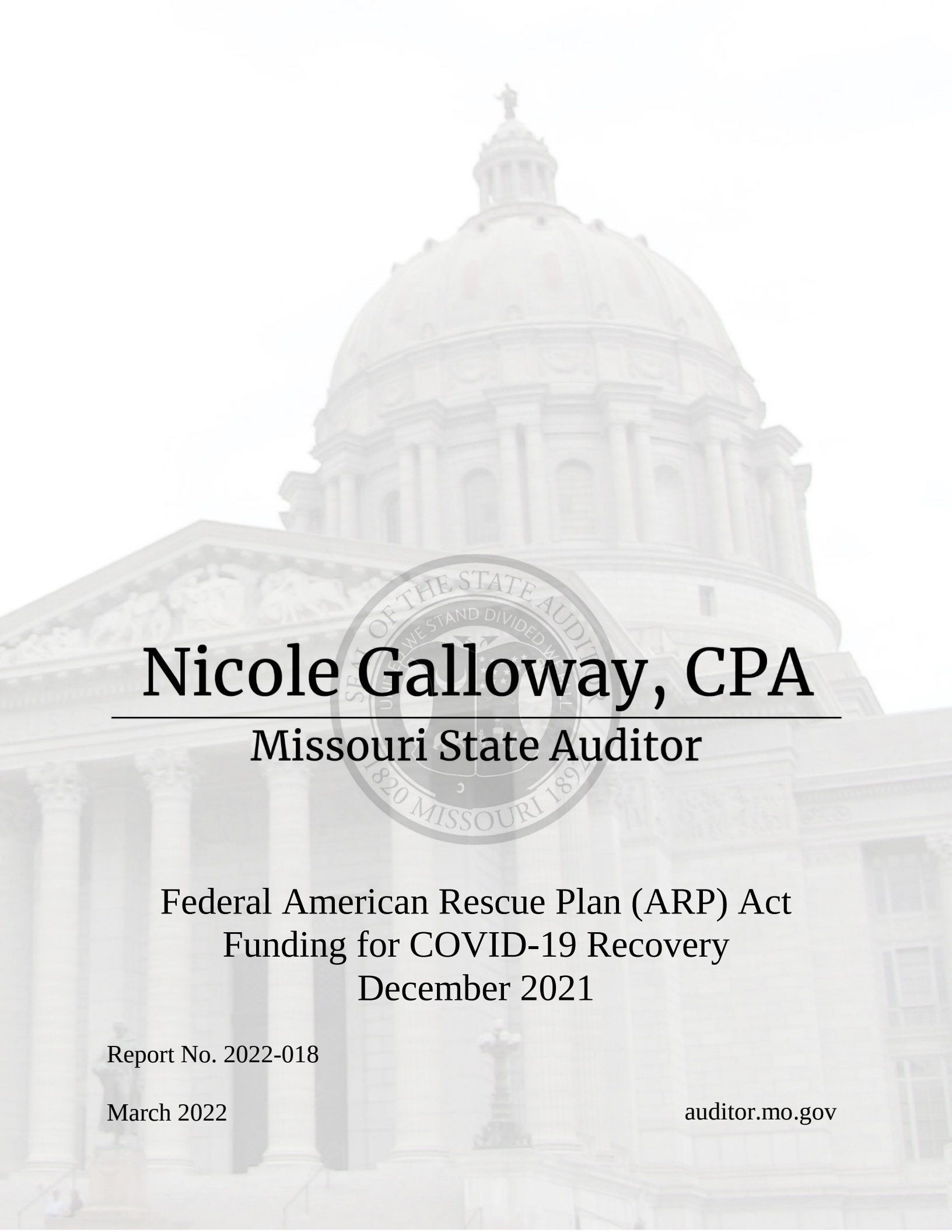
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through January 31, 2022

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,333,209	2,007,127
Total SOS Federal Stimulus 2021 Fund	3,340,336	1,333,209	2,007,127
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	42,035	121,999
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	4,200,286	180,389,481
Total DHSS Federal Stimulus 2021 Fund	184,753,801	4,242,321	180,511,480
Total All Funds	$ 1,164,141,910	363,044,572	801,097,338

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act Funding for COVID-19 Recovery December 2021

Report No. 2022-018

March 2022

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery
December 2021
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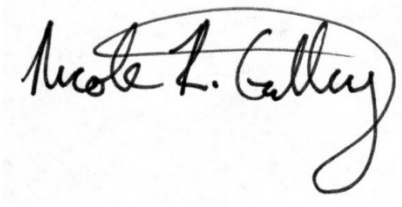
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of December 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In December, the state spent $2.99 million from federal ARP Act assistance (Appendix A). Through the end of December, the state has received $1.82 billion and spent $347.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of December 31, 2021, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, $2.69 billion is for state fiscal recovery funding and $2.473 billion is for local fiscal recovery funding. The local government recovery funding is $1.192 billion for counties, $831 million for cities with a population generally of 50,000 or more, and $450 million for other local jurisdictions with populations generally below 50,000. The award also includes $196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19

services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule[1] clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to $13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed $25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of $10 million to spend on government services through the

[1] Coronavirus State and Local Fiscal Recovery Funds, 87 Fed. Reg. 4338 (January 27, 2022); U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule*, January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.

period of performance[2] or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

[2] The time period recipients can spend this funding.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) [3] funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.

- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.

- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

[3] Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Education funding

The Department of Elementary and Secondary Education will receive $1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive $68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive $627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In December, the state spent $2.99 million from federal ARP Act assistance (Appendix A). Through the end of December, the state has received $1.82 billion and spent $347.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
December 1, 2021, through December 31, 2021

	Beginning Fund Balance	Receipts	Disbursements	Unaudited Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	$ 4,014,572	42,194	985,645	0	0	0	3,071,121
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	0	0	0	0	0	110,835,217
Secretary of State Federal Stimulus 2021 Fund	0	97,403	97,403	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	254,506	2,184,676	1,897,290	0	0	6,449	535,443
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [1]	(29,939)	40,844	10,905	0	0	0	0
Total all Funds	$ 1,468,361,346	2,365,117	2,991,243	0	0	6,449	1,467,728,771

[1] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed represent only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. The December 2021 beginning fund balance of $(29,939) reflects activity that occurred in October and November 2021, but was not reported in previous monthly reports. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through December 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund [1]	$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,114,023	222,042,902	0	0	0	3,071,121
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	0	0	0	0	110,835,217
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	759,021	759,021	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	3,629,822	3,075,861	0	0	18,518	535,443
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund [2]	63,499	63,499	0	0	0	0
Total all Funds	$ 1,815,438,955	347,691,666	0	0	18,518	1,467,728,771

[1] This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt $107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

[2] Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to $1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed represent only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through December 31, 2021

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	222,042,902	220,121,098
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	222,042,902	220,121,098
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

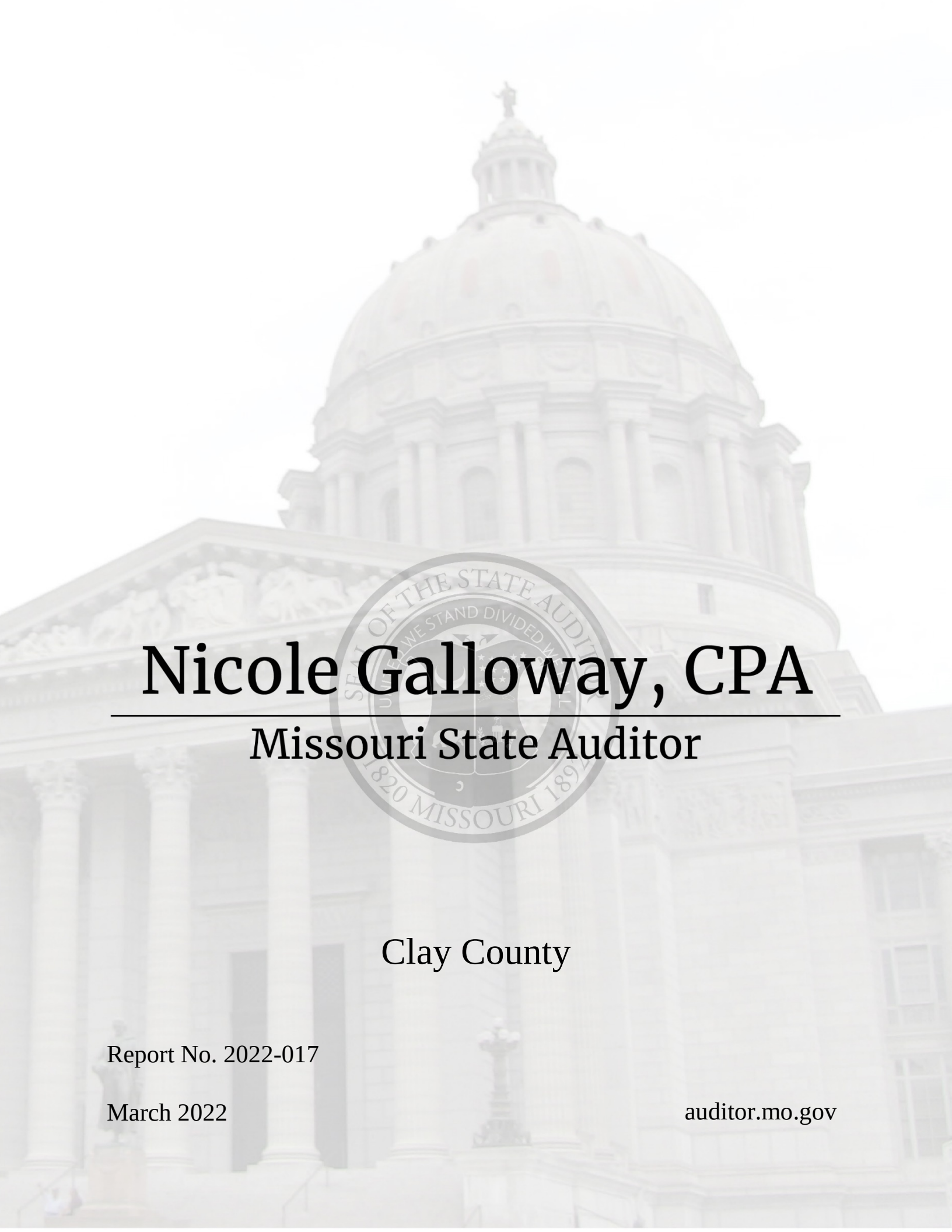
Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through December 31, 2021

	Unaudited		
	Appropriation Authority[1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	911,396	2,428,940
Total SOS Federal Stimulus 2021 Fund	3,340,336	911,396	2,428,940
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund [2]	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	31,207	132,827
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	3,067,710	181,522,057
Total DHSS Federal Stimulus 2021 Fund	184,753,801	3,098,917	181,654,884
Total All Funds	$ 1,164,141,910	333,976,664	830,165,246

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] This fund had $13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Clay County

Report No. 2022-017

March 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clay County

Annex Project	The former County Commission did not openly discuss and document key decisions regarding the county annex project, county procurement policies were not followed, and the county allowed one commissioner to approve millions of dollars in contracts related to the project.
Additional Compensation	The former County Commission approved a 2-year employment contract with the former County Administrator and 1-year employment contracts with the former Assistant County Administrators that automatically renewed and included generous severance payments, and the former County Commission executed separation agreements with each of those employees upon their resignation that provided additional severance benefits beyond the benefits outlined in the employment agreements. The county did not comply with Internal Revenue Service guidelines for reporting the value of the rent-free housing fringe benefits as income, and has not established a policy for providing housing to county employees.
Closed Meetings	The county did not fully comply with the Sunshine Law regarding closed commission meetings.
Personnel and Payroll Controls and Procedures	Employee pay rates were not always authorized in the county pay plan and/or documented in employee personnel files, and some employee job titles are not included in the county pay plan. Former county personnel did not always submit employment change forms timely. The county does not ensure supervisors prepare employee performance appraisals in accordance with county policy.
County Contracting and Payment Procedures	The county did not have adequate procedures to verify invoiced prices against contract amounts when the county used either (1) an existing cooperative agreement/contract between the contractor and another government jurisdiction or (2) the county's term and supply contract with a vendor. Written contracts were not entered into timely and county personnel did not obtain sufficient documentation to ensure that a not-for-profit organization used county funds in accordance with contract terms.
Procurement Procedures	The county did not solicit proposals for some professional services as required by county code. County personnel did not maintain adequate documentation to support how they selected the bridge engineering services vendor and did not always comply with county procurement policies regarding the composition of selection committees and the completion of surveys by selection committee members. The county used the same provider to serve as both financial advisor and underwriter for the issuance of the Certificates of Participation.
Expenditures and Purchasing Cards	The county made a $20,000 prepayment on November 29, 2018, to an information technology service provider but did not ensure the amount was applied to its outstanding balance or used to reduce subsequent payments. The county spent approximately $5,000 on food purchases for 5 events that may not have been a prudent, reasonable, or a necessary use of county funds, and the county does not have a written employer-provided food policy governing the allowability of events and documentation

	requirements. The Highway Department does not reconcile fuel usage to billings. County controls and procedures over purchasing cards need improvement.
Smithville Lake	Parks Office personnel do not always maintain change funds at constant amounts. Parks and Recreation Department practices for providing discounts for Smithville Lake fees are inconsistent or contrary to county ordinance.
Information Technology	The county does not have a plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other extraordinary situations, does not periodically test for recovery of data from backup files, has not developed records management and retention policies in compliance with published guidance, and has not always retained email and text messages in accordance with requirements.
Contract Approvals and Capital Assets	The County Auditor was unable to review county contracts. The County Auditor did not perform complete annual inventories of county-owned property.
County Boards	Some county boards did not properly prepare or approve meeting minutes. Budgets prepared by various boards did not contain all required elements. The Children's Services Fund Board does not adequately monitor its activities for potential conflicts of interest.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Poor**.*

All reports are available on our website: auditor.mo.gov

***The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Clay County
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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Clay County
Clay County, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit Clay County. We have audited certain operations of the county commission, county boards, and county officials in fulfillment of our duties. The county engaged Cochran Head Vick & Co., P.C., Certified Public Accountants (CPAs), to audit the county's financial statements for the year ended December 31, 2018. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2018. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

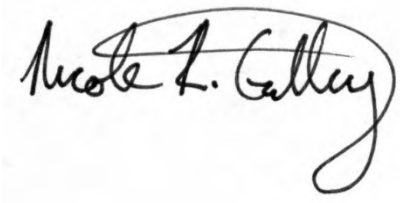
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Clay County Commission and boards. No findings resulted from our audit of the County Assessor, Prosecuting Attorney, or County Treasurer.

We previously issued the following reports for other officeholders: *Clay County Clerk*, report number 2020-018, issued April 2020; *Clay County Recorder of Deeds*, report number 2020-026, issued June 2020; *Clay County Public Administrator*, report number 2020-032, issued June 2020; *Clay County Collector*, report number 2020-114 issued December 2020; and *Clay County Sheriff*, report number 2021-032, issued June 2021.



Nicole R. Galloway, CPA
State Auditor

Clay County
Introduction

Background

The State Auditor's Office (SAO) was petitioned by the citizens of Clay County to conduct an audit. We began fieldwork for the audit of Clay County in December 2018, and completed fieldwork in July 2021. Upon the announcement of our petition audit of Clay County and throughout our engagement, the SAO received several concerns from Clay County citizens regarding the handling of government operations by the former County Commission. We considered these concerns as part of the audit. While the audit was brought about by petition from Clay County voters under state law, the former County Commission[1] acted to prevent the SAO from fulfilling its statutory duties to conduct the audit.

County impeded audit

These actions included filing a lawsuit to prevent the State Auditor from conducting a comprehensive review, providing limited information to the SAO, and only providing access to county records after a judge ordered the county to provide the documents in an action by the SAO to enforce its subpoenas. Full access to county records was only provided after two new County Commissioners took office in 2021. As a result, delays occurred in completing the audit. The former County Commissioners (Gene Owen and Luann Ridgeway), forming a voting majority of the County Commission, approved county legal efforts to deny the SAO access to records and information. A summary of significant events in our efforts to obtain information for the audit follows:

- At the beginning of the audit, between December 19, 2018, and January 30, 2019, the SAO submitted to the county, on several occasions, lists of needed records and information. While county officials provided certain requested documents and data during this period (some after delays and repeated requests), they refused to provide closed meeting minutes.

- On January 31, 2019, because access to the complete record of closed minutes is essential to properly perform a public sector audit, the SAO issued a subpoena to the county to produce these records. (see Appendix A). On the same day, the county filed a lawsuit[2] to prevent the State Auditor from conducting a comprehensive review of Clay County.

- On February 4, 2019, because of the active litigation regarding the SAO's ability to perform the audit, the SAO temporarily paused fieldwork in the

[1] References to the "former County Commission" throughout this report refer to the County Commission prior to January 2021, comprised of Presiding Commissioner Jerry Nolte (elected November 2014), Commissioner Luann Ridgeway (elected November 2012 and re-elected November 2016), and Commissioner Gene Owen (elected November 2012 and re-elected November 2016). Commissioners Ridgeway and Owen retired in December 2020, while Commissioner Nolte was re-elected in November 2018 and began serving another 4 year term in January 2019.

[2] *Clay County Commission v. Galloway*, No. 19AC-CC00055 (19th Cir. Ct., 2019).

county. One week later, the SAO filed a motion to dismiss the lawsuit, seeking to bring a quick resolution to the dispute.

- On October 23, 2019, the Circuit Court of Cole County, Missouri, dismissed the former County Commission's lawsuit (see Appendix B). The former County Commission, through its attorney, continued to file motions with the court.

- On October 31, 2019, the SAO outlined, in a letter to the county, requests previously made in December 2018 and January 2019, that remained outstanding, as well as additional information needed for the audit. This information included 2019 unredacted closed meeting minutes and the expected production dates for each request beginning November 7, 2019.

- On November 6, 2019, the former County Commission, through its attorney, responded to the SAO indicating it was reviewing the requests to determine whether any were objectionable and would notify the SAO if it believed that the requests exceeded the State Auditor's authority. The county did not produce the unredacted closed meeting minutes or the other records requested to be produced on November 7, 2019.

- On November 8, 2019, because the county failed to produce the records, the SAO served a second subpoena requesting the records as well as requiring Assistant County Administrator (ACA) Nicole Brown (the ACA responsible for Public Services and the Custodian of Records) to provide testimony regarding the same on November 25, 2019, (see Appendix C). The former County Commission, through its attorney, indicated the records with a requested production date of November 21, 2019, including various personnel records, would not be provided. As a result, on November 22, 2019, the State Auditor served a third subpoena to Clay County requiring the county to turn over requested documents and Ms. Brown to provide testimony concerning the same on December 11, 2019. (see Appendix D).

- On November 25, 2019, Ms. Brown did not appear for her transcribed interview required by the November 8, 2019, subpoena.

- On December 4, 2019, the State Auditor filed a petition in the Circuit Court of Clay County to enforce the November 8, 2019, subpoena (subpoena enforcement case) (Appendix E).[3] While this case was pending, the SAO continued its fieldwork in the county.

[3] *Galloway v. Clay County*, No. 19CY-CV12168 (7th Cir. Ct., 2020).

- On December 12, 2019,[4] Ms. Brown did not answer questions from the auditors as required by the November 22, 2019, subpoena.

- On December 20, 2019, the State Auditor amended the petition in the subpoena enforcement case to include enforcement of the November 22, 2019, subpoena (Appendix F).

- On February 18, 2020, the former County Commission filed an appeal with the Missouri Court of Appeals of the former County Commission's lawsuit.

- On February 27, 2020, the SAO filed a motion for an expedited hearing in the subpoena enforcement case.

- On October 23, 2020, the Circuit Court of Clay County issued a judgement in the subpoena enforcement case in favor of the SAO requiring the county to comply with subpoenas and provide to the SAO, within 10 days, meeting minutes and personnel performance appraisals. (see Appendix G).

- On October 26, 2020, the county filed a motion with the circuit court to amend the deadlines in the court order.

- On November 3, 2020, Clay County voters elected Megan Thompson and Jon Carpenter as County Commissioners.

- On December 1, 2020, the former County Commission filed an appeal with the Missouri Court of Appeals of the subpoena enforcement case.

- In December 2020, the county provided responses to many outstanding questions previously posed by audit staff related to county expenditures. Officials provided these responses and supporting records only a few weeks prior to the retirement of 2 of the 3 County Commissioners (Ridgeway and Owen) and resignation of several key members of the Clay County administration, including the 3 ACAs. In addition, the ACA's 2020 severance and settlement agreements included provisions that the county would compensate each ACA at a daily rate of $500, and other personnel at $300 per day, for any information and/or assistance provided the county in connection with the SAO audit after their resignation, or they would not be expected to cooperate at all. These agreements also allowed for "at least 21 days' notice of any request for cooperation."

[4] The deposition was rescheduled from December 11 to December 12, 2019, due to scheduling conflicts.

- On December 29, 2020, the Court of Appeals, Western District, affirmed the dismissal of the County Commission's lawsuit. (see Appendix H).

- In January 2021, after the change in commissioners and administration, the county began the process to withdraw from all pending litigation against the State Auditor. The County Commission appointed as County Counselor, the attorney who formerly served in that position and reappointed the newly appointed County Clerk as Custodian of Records.

- On February 22, 2021, the County Commission filed a voluntary dismissal of their appeal of the subpoena enforcement case and the Missouri Court of Appeals dismissed the appeal.

- In March 2021, at the county's request, the State Auditor served a final subpoena to Clay County after which the county provided unredacted closed meeting minutes and personnel records (records initially requested in December 2018 and October 2019, respectively) (see Appendix I).

While SAO personnel worked as effectively and efficiently as possible given the difficulties encountered, the delays increased audit costs. We notified the former County Commission on June 17, 2020, that the audit costs would likely exceed our original estimate. The reasons for the additional costs included delays due to the withholding of certain records by the former County Commission and the overall number of concerns. Additionally, the delays significantly extended the period of time subsequent to the audit period and thereby increased our audit work to review significant events and transactions during that extended period.

Significant actions taken by the former County Commission

During the period reviewed, the former County Commission voted on the following significant actions in votes of 2 to 1 with former Commissioners Ridgeway and Owen voting in favor and Presiding Commissioner Nolte voting opposed.

Certificates of Participation

On October 15, 2018, the former County Commission authorized the issuance of approximately $49 million in Certificates of Participation (COPs) to (1) acquire, improve, construct, furnish, and equip various county buildings; (2) improve various park facilities; (3) improve county roads and bridges and existing buildings; and (4) pay the issuance cost of the COPs.

Lease participation certificates are a method of financing a capital project whereby a financial institution sells interests in the capital project, leases the project to a public entity, and repays the certificates with the lease payments. After the certificates have been repaid, the local government typically has the option to purchase, at a nominal amount, the capital project it has been leasing. Lease participation certificates are not required to be approved by

county voters and can carry higher borrowing costs than traditional bond financing.

The county's annual lease payments average approximately $3.7 million through May 1, 2038. The interest rate on the certificates range from 2.95 percent to 5 percent. The county's proposed use of this funding included improvements to the existing administration building, Shrader building, golf courses, historic sites, marinas, and parks, as well as approximately $20 million to acquire land and construct a new annex building.

As of April 30, 2021, more than 2 years after issuance of the COPs, the county had spent approximately $18 million of this funding on the new annex, golf courses, bridges and culverts, electrical and bathroom upgrades, marinas, vehicles and equipment, trails and trailheads, historical buildings, parking lots and roads, and playgrounds.[5]

New annex building

In August 2019, the former County Commission acquired land on which to construct the new annex building for approximately $2.1 million, and from March 2019 to April 2021 the county incurred costs totaling approximately $1.4 million for site selection, architectural, engineering, and legal services related to the new annex. In addition, the former County Commission contracted for project management services in December 2019 totaling approximately $745,000 and construction services in August 2020 totaling approximately $9.6 million and paid costs totaling approximately $1.4 million through April 2021. The annex was expected to be completed in 2022. In January 2021, after 2 new commissioners took office, the County Commission decided to pause the project. The project manager then exercised a clause in the contract allowing him to void the contract, effectively stopping it.

Public participation in meetings

In December 2017, the former County Commission eliminated public comments at regular commission meetings by removing that agenda item and replacing it with a public comment period held on the third Friday of each month. Commissioners were not required to attend those meetings and, if in attendance, were not expected to make comments or respond to comments from citizens.

County administrators

Until his resignation in July 2018, the county employed a county administrator, Dean Brookshier, as the senior appointed official of the commission and chief budget officer of the county with broad responsibility to direct and manage all county operations, facilities, and personnel under the

[5] In September 2021, due to the termination of the new annex building project, the county issued COPs totaling approximately $18 million to refund (along with other available county funds) the 2018 COPs.

jurisdiction of the commission. After his resignation, the former County Commission delegated the duties/responsibilities of that position to the 3 ACAs - Laureen Portwood, Nicole Brown, and Brad Garrett - and executed employment agreements with them that provided compensation and pay increases from their previous salaries as follows:

- ACA Portwood received a raise of $32,387, effective November 15, 2018, for a total salary of $140,267.
- ACA Brown received a raise of $25,841, effective November 15, 2018, for a total salary of $111,974.
- ACA Garrett received a raise of $17,230, effective November 15, 2018, for a total salary of $103,363.

Also, the former County Commission provided rent-free housing to ACA Brown and ACA Garrett. The former County Commission did not fill the vacant county administrator position.

Severances and settlements

The former County Commission approved separation and settlement agreements with the County Administrator in July 2018 and each of the 3 ACAs and 3 other employees (Public Relations and Events Manager, Tourism and Project Development Manager, and Human Resources Manager) in December 2020 that provided for large severance and/or settlement payments to the employees upon their resignations. The separation agreements in December 2020 indicated the employees had claims against the county for harassment, discrimination, retaliation, hostile work environment, civil rights violations, abuse of process, and/or ethical misconduct and provided for settlement payments to the employees of $50,000 to each of the 3 former ACAs and $73,582, $48,582, and $23,669 for the Public Relations and Events Manager, Tourism and Project Development Manager, and Human Resources Manager, respectively. The agreements also required the county to pay the legal fees of the employees, which totaled $19,530.

In addition, the separation agreements with the former County Administrator and ACAs provided for severance payments of 15 months' salary totaling $196,613 for the County Administrator and 4 months' salary totaling $38,833, $48,645, and $35,846 for ACAs Brown, Portwood, and Garrett, respectively. The former County Commission approved the separation agreements in closed meetings.

Custodian of records

In February 2017, the former County Commission voted to appoint the former County Administrator as Custodian of Records, removing this duty from the County Clerk's office. This is a duty assigned to that office in many other

counties.[6] In July 2018, upon the County Administrator's resignation, the former County Commission delegated this duty to ACA Nicole Brown. Because the County Commission reestablished the County Clerk as the Custodian of Records in 2021, we made no recommendations related to this issue.

External legal counsel

The former County Commission contracted with outside law firms for services that had been previously performed by county personnel. In June 2016, the county hired a law firm to consult with the county regarding Sunshine Law requests, assist in developing a process for handling these requests, and handle any related litigation. The County Clerk's office previously handled Sunshine Law requests with legal guidance from the in-house County Counselor. In December 2017, the former County Commission decided to terminate the county-employed County Counselor Kevin Graham, and engaged a law firm, to act as County Counselor. Payments to this firm totaled approximately $2.2 million from March 14, 2017, through December 31, 2020, including travel, legal defense on lawsuits (including those filed against the SAO), and routine legal work (e.g. attending County Commission meetings). Payments to the firm providing Sunshine Law services totaled approximately $480,000 from May 2, 2017, through December 31, 2020.

Sheriff's budget

On January 28, 2019, the former County Commission reduced appropriations (approximately $700,000) used by the Sheriff's office to pay vendors for inmate food and healthcare costs. On April 19, 2019, the Sheriff filed a lawsuit against the former County Commission regarding the inadequacy of his 2019 budget. Because the appropriations were insufficient to cover costs, the Sheriff's office could not pay some invoices for inmate food and healthcare costs until settlement of the lawsuit. On August 29, 2019, the court ordered the former County Commission to allocate and budget an additional approximately $1 million to cover the Sheriff's financial obligations (see Appendix J). The former County Commission subsequently appealed the decision but on December 5, 2019, the Appeals Court affirmed the previous ruling in favor of the Sheriff (see Appendix K), including awarding legal fees because of the county's bad faith actions with regard to the Sheriff's budget and during litigation before the trial court. Because this issue was resolved by the courts, we made no additional recommendations.

Voters approved changes to county government

In December 2019, the former County Commission voted to place on the ballot a question as to whether a commission should be appointed by the Seventh Judicial Circuit to frame a county constitution to submit to voters. The former County Commission also appointed a Constitutional Charter

[6] Under Section 51.120, RSMo, the clerk's duties include keeping "an accurate record of the orders, rules, and proceedings of the county commission."

Advisory Committee, made up of Clay County citizens, to seek public input on establishing a new charter form of government.

Voters approved a new constitutional charter effective January 1, 2021. On June 2, 2020, the voters approved the establishment of a Constitution Commission composed of 14 citizens selected by the judges of the Seventh Judicial Circuit court tasked with drafting the new Clay County Constitution, and on November 3, 2020, voters approved the proposed constitutional charter drafted by the Constitution Commission. Significant changes to county operations included in the constitutional charter addressed some of the significant actions of the former County Commission previously discussed, including the following:

- Beginning in 2023, the County Commission will be composed of 7 members and their terms limited to serving 2 consecutive, 4 year terms in the same office and a total of 4 terms of 4 years each.

- The office of the County Counselor will continue to exist, be appointed by the County Commission, and filled by a Clay County resident.

- All employment contracts in place prior to January 2021 will be void.

- All contracts executed prior to January 2021 "which were not publicly voted on by the entire County Commission and which may have been entered into under a delegation of authority to a single Commissioner are voidable and may be considered by the County Commission taking office on the first business day of January 2023."

- "Any vote of the County Commission necessary for the issuance or obligation of debt in an amount which exceeds fifteen (15%) percent of the County's prior year's revenues shall require a supermajority[7] of the County Commission."

- "The Commission shall hold its meetings at such times and places as will allow the general public the opportunity to attend and participate in such meetings . . . The County Commission shall video record all regular, open, business meetings of the County Commission in which a vote is taken. Such video shall be transmitted live and be immediately available

[7] Once a seven-member County Commission is seated in 2023, any matter requiring a supermajority of the County Commission shall require approval by 5 members of the County Commission, regardless of the number of commissioners voting. Prior to the first business day of January 2023, any matter requiring a supermajority of the County Commission shall require approval by 3 members of the County Commission, regardless of the number of commissioners voting. The Presiding Commissioner may cast a vote on any matter requiring a supermajority of the County Commission.

on a publicly available platform. The County Commission shall also retain such videos as open records, pursuant to Missouri law."

- "The Commission shall hire, based on education and experience in public administration, a professional County Administrator who shall be the chief administrative officer of the County … and shall refrain from activities that undermine public confidence in professional administrators."

- "The officeholders under this Article [Elected Offices] shall be entitled to an appropriate budget allocation for the operation of their respective offices."

Scope and Methodology

The scope of this audit included evaluating (1) internal controls, (2) policies and procedures, and (3) other management functions and compliance requirements in place during, but not limited to, the year ended December 31, 2018.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; gathering information regarding various contract awards and expenditures through discussions with various current and past county personnel and reviewing the information obtained; and testing selected transactions.

We obtained an understanding of the applicable controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. To gain an understanding of legal requirements governing contract awards and expenditures, we reviewed applicable state laws; County Code of Ordinances (County Code) and written policies and procedures; and interviewed various individuals.

To evaluate various county procedures for compliance with county, statutory, and federal requirements, and to evaluate the economy and efficiency of certain other management practices and procedures; we performed the following specific tests and procedures:[8]

- We reviewed the site selection and purchase of the new annex land from COPs proceeds.

[8] Due to the nature of our selection methods, the results of our test work cannot be projected to the population.

- We reviewed employment contracts and compensation of the former County Administrator and ACAs, as well as severance and settlement agreements for employees.

- We reviewed all meeting minutes of the County Commission from January 3, 2017, to December 7, 2020, including those provided by the county for 71 closed meetings held. In addition, we reviewed all meeting minutes of the County Commission through our fieldwork completion in July 2021.

- We reviewed personnel files and payroll expenditures for 10 judgmentally selected employees of the Sheriff's office and 20 other judgmentally selected county employees. We made separate selections because separate Human Resource departments are maintained by the Sheriff and the rest of the county. We selected the 30 employees for review based on information provided through our Whistleblower Hotline or communications with other parties.

- We judgmentally selected 15 COPs expenditures (in addition to those noted in the first bullet point) from 2018, 2019, and 2020, including additional costs related to the new annex and other items of interest. Four of the expenditures tested were procured using cooperative contracts and 11 were county-procured contracts, including 6 open purchase orders/term and supply contracts. These expenditures totaled approximately $1.75 million.

- We initially identified and judgmentally selected 10 expenditures from 2018 and 2019 for further review. However, upon scanning more recent expenditures, we identified and judgmentally selected 5 additional payments (to the same vendor for the same contract) made in 2020, to include in our review. As a result, we tested 15 expenditures totaling approximately $384,000 for 11 contracts. Of the 11 contracts, county officials used 4 cooperative contracts of other jurisdictions, procured 5 contracts, and contracted with not-for-profit organizations for the other 2.

- We reviewed the county's solicitation for inmate telephone services in 2018.

- We judgmentally selected and reviewed 39 legal service expenditures totaling approximately $1 million, including 6 expenditures totaling $120,000 paid with purchasing cards, as well as legal service retainers paid in December 2020 totaling $230,000.

- We analyzed purchasing card usage and limits and judgmentally selected and reviewed 25 purchasing card transactions from 2017 to 2019, totaling approximately $13,000.

- On selected days in January 2020, February 2020, and March 2021, we conducted unannounced counts of cash receipts and change funds and reviewed petty cash disbursements, if applicable, at the Camp Branch Parks Office, marinas, airport, Jesse James Farm, and various county departments including the Planning and Zoning, Highway, and Facilities offices.

- We reviewed 10 judgmentally selected contracts for boat slip rentals on Smithville Lake.

- We reviewed county email messages related to specific activities and purchases. We developed an email search protocol with search terms, selected names, and/or email addresses relating to subjects including land, annex, budget, and assessment. Based on the established protocol county personnel searched the email archives and provided us applicable messages responsive to our request.

- We reviewed applicable meeting minutes and budgets of various boards.

1. Annex Project

The former County Commission did not openly discuss and document key decisions regarding the county annex project, county procurement policies were not followed, and the county allowed one commissioner to approve millions of dollars in contracts related to the project. These actions contributed to a lack of support for the project by the current County Commission and county citizens, and at least $2.8 million in costs incurred that may not be recovered.

Transparency of decisions

The former County Commission approved various annex project actions without publicly discussing the key decisions, and as a result, there was little opportunity for public involvement in the decision to construct the new annex building. As information became known to the public about the proposed land purchase, new annex construction and debt issued to pay for it, residents expressed concerns. Various news media reported there was strong public opposition to the annex project and land acquisition expressed at commission meetings in June, July, and August 2019. Despite the concerns, the former County Commission approved the acquisition of land and engineering, architectural, project management, and other services for the project.

In December 2016, the county contracted with an architect to perform a countywide facilities assessment. In September 2017, the architect provided a report that included 3 options for the county to consider to address its needs for office space. One of the options called for constructing a new county office building (i.e. new annex) to house the offices of the Assessor, County Collector, County Auditor; some Sheriff personnel; event space; meeting rooms; and to allow space for future growth. Other options presented involved either relocating some offices to leased space or various building renovations and office reorganizations and relocations.

Although an architect's assessment of the office space needs of the county was publicly reported as the basis for new annex plans of the former commission, we identified no indication in meeting minutes of any discussion, resolution, ordinance, or other decision related to the architect's report. Additionally, we identified no documented public decisions, votes, or discussions by the former County Commission in commission meetings about building a new annex or the funding for the project until October 2018, when the former County Commission voted to issue COPs for projects including the estimated $20 million new annex building.

The two Commissioners[9] elected to replace Commissioners Ridgeway and Owen agreed with Presiding Commissioner Nolte, during the first meeting of the new County Commission on January 4, 2021, to pause the new annex

[9] Commissioners Jon Carpenter and Megan Thompson were elected in November 2020 and took office in January 2021.

project, temporarily stop incurring any new expenditures, consult with bond counsel, and evaluate the county's options. Each of the new Commissioners expressed concerns about whether the project was needed and its location. After the county notified the project manager of its desire to pause the project, the project manager voided the contract and work on the new annex stopped.

According to the Interim County Administrator, the county intends to consider repairing and updating the old annex and/or other additional projects, and the county hopes to eventually sell the land. However, approximately $2.8 million in costs incurred and paid for site selection, legal, engineering, architectural, construction, and project management services may not be recovered.

Site study and land purchase

The former County Commission did not maintain adequate documentation of the site selection process. As a result, it is not clear how the county determined the site purchased to be the most suitable site for the new annex or if the former County Commission considered any recommendations made by the engineering firm hired and paid to evaluate building sites.

On October 29, 2018, in closed session, the former County Commission authorized hiring an engineer to evaluate sites for the new annex. The engineer evaluated six potential sites. The engineer indicated that his firm determined 5 of the sites to evaluate and former ACA Brown (upon request from one of the commissioners) directed them to consider an additional site. The additional site, in Gladstone, was owned by an individual that was reported in the news media[10] to be an acquaintance of former Commissioner Owen. The engineer issued a report to the county dated May 6, 2019, scoring the suitability of each of the six sites. The evaluation cost $61,154.

On May 13, 2019, in closed session, the former County Commission authorized the negotiations for purchase of 2 different properties, and, according to commission meeting minutes, no description or location of these 2 properties was disclosed publicly in an open meeting, until June 3, 2019. On that date, the former County Commission drafted resolutions for consideration on the purchase of each of the two properties, the Gladstone property, which ranked third in the engineer's study, and another property located on North Brighton in Kansas City that was not among the original 6 properties studied by the engineer. The meeting minutes made no mention of the engineer's report. The news media[10] reported that, in June 2019, Commissioner Owen offered to recuse himself from votes regarding the Gladstone site due to his relationship with the owner and he had researched the North Brighton property as an alternative.

[10] News media reporting disclosed certain information about the sites and purchase process that was not disclosed in county records reviewed by the SAO.

County officials could provide no other documentation explaining how the North Brighton property was determined to be considered for the annex project or how the site compared to the other properties using the evaluation criteria developed by the engineer. On July 23, 2019, in closed session, the former County Commission authorized negotiations for the purchase of the North Brighton property.

On August 28, 2019, in open session, the former County Commission approved the purchase of the North Brighton property for approximately $2.1 million. The engineer indicated a second evaluation was performed that included the North Brighton property, but neither he nor the county could provide a copy of the study, and there were no discussions of this second study in either the open or closed meeting minutes. The engineer billed for the additional site study in October 2019 (work completed through September) and December 2019 (work completed through November), after the land purchase was approved, at a total cost of $36,103. Ultimately, the county closed on the purchase of the property on July 15, 2020, after extending the closing date several times.

Selection of architect/engineer

Former county officials did not follow the county's procurement policy when selecting the firm for architectural and engineering services for the new annex. They did not use a selection committee and or complete the required surveys to support the selection of the 4 firms awarded the engineering and architectural services term and supply contracts in October/November 2018, including the firm selected for the new annex. At the time of the selection, the county had existing architectural service contracts in place with 3 other firms.

According to a county employee, despite existing term and supply contracts for architectural services, the Purchasing Department "was told to issue another one [Request For Quote] because one of the Commissioners wanted a specific vendor to design the annex." The employee indicated the former ACAs were generally unresponsive to questions about the evaluation process and the Purchasing Department was directed to select 4 vendors and include the vendor ultimately chosen. As a result of this discussion, in September 2018, the Purchasing Department made a recommendation to the ACA - Finance and received confirmation that all 3 ACAs agreed with the recommendation and to proceed with the firm chosen.

Six of the 7 engineering and architectural term and supply contracts were later renewed in 2019 (including the firm selected for the new annex), and County Commissioner Owen approved an agreement (Scope of Work and Fee Proposal) with the annex project architect/engineer on March 6, 2020. The value of the contract totaled approximately $1.2 million. The county paid this firm $955,519 related to the annex project from January 28, 2020, through April 30, 2021.

For the procurement of professional services, County Code Section 37.39 requires forming a selection committee comprised of county personnel from the Purchasing Department and the officeholder or department head using the professional services; the committee members prepare surveys of the proposals received that will be evaluated by the Purchasing Department; and the Purchasing Department negotiates with the highest ranking firm and presents the resulting agreement to the County Commission for approval.

Without a selection committee, subject matter experts are not a part of the selection process, which may limit the county's ability to receive the best available services.

Approval of contracts

Only one commissioner approved approximately $12.3 million in contract awards for the annex project. The ability of former County Commissioner Owen to unilaterally execute new annex project contracts resulted in a loss in transparency of the procurement and contracting process and did not serve any apparent purpose.

Former County Commissioner Owen executed the contract for the architect/engineer and 4 other contracts for the new annex project for geotechnical/surveying/engineering/platting services, project construction, material testing and inspection, and interior finishes. None of these contracts were voted on in any open or closed commission meetings. In addition, it is unclear when the contract approval authority was originally granted to Commissioner Owen and by whom, because no official action of the former County Commission was taken related to this matter until April 6, 2020. At that time, the former County Commission approved Resolution 2020-110 ratifying the prior appointment of former Commissioner Owen as the county's designated representative for the annex project, and ratifying all previous actions taken by former Commissioner Owen. Commissioner Owen approved 2 of the 5 contracts prior to this resolution.

County Code 37.22 indicates the County Commission shall make the final bid award and has sole authority to obligate the county. Having all commissioners involved in the execution of significant contractual obligations, such as that for a $20 million building project, is a necessary business practice to ensure all decisions are appropriate and in the best interest of the county.

Conclusion

The former County Commission's actions of not discussing publicly and not documenting much of its considerations and decisions about the annex project and failing to follow county procurement and contract approval procedures contributed to a lack of support for the project.

The slow progression and stoppage of the project has resulted in an inefficient use of the 2018 COPs proceeds. When the county paused the project in January 2021, the 2018 COPs issued for construction of the new annex (and

other county projects) had been outstanding and accruing interest for more than 2 years. In addition, the county will derive little or no benefit from the costs incurred for annex project site selection, legal, engineering, architecture, construction, and project management services for the annex totaling approximately $2.8 million.

Transparent decisions, community support, and consent among the decision-makers are generally needed for large projects to proceed economically and efficiently. Clear documentation to support decisions made is important to establish trust and maintain support. The lack of transparency and documentation supporting the decisions made by the county did not create the requisite trust among stakeholders - taxpayers, vendors, government officials - for the project to succeed. According to the Government Finance Officers Association: "The underlying reason for transparency is to help create trust among citizens, government administrators, and elected officials … people gauge trust primarily through competence (ability to accomplish goals and perform tasks) and values (underlying motives) … helping citizens understand the decision-making process is important for government officials to demonstrate competence and good values"[11] and "when citizens believe that decisions are fact based and take all concerns into consideration, they are more likely to support those decisions."[12] Also, the county has a fiduciary responsibility to ensure that public funds are used effectively.

Recommendation

The County Commission openly discuss and maintain adequate documentation to support decisions made, follow county procurement policy, and involve all commissioners in the approval of significant contracts.

Auditee's Response

The County Commission provided a written response. See Appendix L.

2. Additional Compensation

The county approved employment contracts that automatically renewed and included significant severance payments. In addition, the procedures for county-provided housing need improvement.

2.1 Employment contracts and severance

The former County Commission approved a 2-year employment contract with the former County Administrator and 1-year employment contracts with the former ACAs that automatically renewed and included generous severance payments. In addition, the former County Commission executed separation agreements with each of those employees upon their resignation that provided additional severance benefits beyond the benefits outlined in the employment agreements.

[11] Government Finance Officers Association, *Transparency: A Means to Improving Citizen Trust in Government*, January 2018, <https://www.gfoa.org/materials/transparency-a-means-to-improving-citizen-trust>, accessed August 6, 2021.
[12] Government Finance Officers Association, *Code of ethics*, <https://www.gfoa.org/ethics>, accessed August 6, 2021.

Employment contracts

The former County Administrator's contract,[13] approved in closed session and effective from April 1, 2017, through March 31, 2019, contained automatic renewals for additional 2 year periods and provided for severance payments equal to 18 months' salary[14] if the county terminated him without cause or asked him to resign, or 12 months' salary[15] if he voluntarily resigned and provided at least 90 days' notice. The contracts with the former ACAs, approved in closed session and effective from November 15, 2018, through November 15, 2019, contained automatic renewals for additional 1-year periods, and provided for severance payments equal to 12 months' salary[16] if the county terminated the employee without cause or asked the employee to resign, or 3 months' salary if the employee voluntarily resigned and provided at least 4 weeks' notice.

The automatically renewing contracts for the ACAs essentially guaranteed they would receive severance payments if terminated by the employer without cause or upon the employee's voluntary resignation because the contracts never expired. The former County Administrator's contract allowed the county to stop the automatic renewal by giving 365 days of notice, so the contract could potentially expire, but the default auto renewal and length of the advanced notice requirement increased the possibility that he would receive severance pay. No other county officials or employees had multi-year or annual automatically renewing employment agreements.

Severance paid upon separation

The county did not maintain documentation to support additional severance provided to the former County Administrator and ACAs. Upon the resignation of the former County Administrator in July 2018, and the three former ACAs in December 2020, the former County Commission approved separation agreements with each of the employees that provided an additional 3 months' severance for the former County Administrator and an additional 1 month of severance to each of the former ACAs. These severance payments were in addition to the amounts provided in the employment agreements, and the separation agreements waived the required termination notice requirements in the original employment agreements. For the County Administrator, the separation agreement also provided for an additional 3 months of county-provided health insurance.

[13] The April 2017 agreement indicates the purpose of the agreement was to both renew a previous agreement and settle the former County Administrator's claims against the county for hostile work environment and breach of contract.

[14] The county would also continue to provide and pay its portion of the cost to continue for 18 months the health insurance, short term disability insurance, long term disability insurance, and life insurance in effect at the time of termination.

[15] The county would also continue to provide and pay its portion of the cost to continue for 12 months the health insurance in effect at the time of termination.

[16] The county would also continue to provide and pay its portion of the cost to continue for 12 months the health insurance in effect at the time of termination.

The separation agreements for the 3 ACAs indicated that each of the ACAs had claims against the county for harassment, and provided a $50,000 settlement for those claims, in addition to the severance benefits. The Clay County Human Resources Policy Manual does not provide for severance payments to county employees upon termination.

Conclusion

Under Missouri law, unless otherwise provided, employment is generally at will. For at-will employees, the county would not be liable or bound to pay an official any substantial compensation or severance benefits after employment is terminated. However, the former County Commission entered into multi-year and annual employment agreements with the former County Administrator and ACAs, respectively, that bound the county to severance payments if their employment was terminated without cause or by employee resignation. In addition, the former County Commission executed separation agreements with each of those employees upon their resignations that provided additional severance payments beyond those provided by the employment agreements.

If considered necessary, employment contracts and separation agreements must be in the best interest of the county. The county has a fiduciary responsibility to ensure that public funds are used effectively.

2.2 County housing

The county did not comply with Internal Revenue Service (IRS) guidelines for reporting the value of the rent-free housing fringe benefits as income, and has not established a policy for providing housing to county employees.

In 2017, the county executed lease agreements with 5 county employees for rent-free county housing for as long as they were employed by Clay County in exchange for on-call services. The county leased 4 Smithville Lake houses to an ACA, 2 park rangers, and a highway employee. As part of the agreements, the employees were required to provide "on call" services at the county parks for no less than 6 months or snow removal services. The county also leased an apartment at one of its historic sites, rent-free, to another ACA in exchange for similar services. The former County Commission authorized the former County Administrator to enter into these leases on May 1, 2017, in closed session. According to the Human Resources Manager, as of May 2021, the 2 former ACAs, as well as, most of the other employees have left the county housing or are in the process of leaving county housing.

The county had no policy authorizing such rentals to employees or establishing any guidelines about the process, and the county did not report the value of the rent-free housing fringe benefit to the IRS on the employees' W-2 forms. County personnel could not explain why the benefits were excluded from W-2 forms.

IRS Publication 15-B states that any fringe benefit provided by an employer is taxable and must be included in the employee's pay unless excluded by law. IRS publication 15-B[17] allows the exclusion from income of lodging provided employees if all of the following 3 tests are met (1) the lodging is on employer premises, (2) is furnished at the employer's convenience, and (3) is accepted by the employee as a condition of employment. However, we found no provision in either the lease agreements of the 5 employees or the employment contracts for the 2 former ACAs requiring the employees to accept the county housing as a condition of employment. The IRS publication also indicates the fringe benefit value of the lease is its fair market value or the amount an employee would normally have to pay to lease the residence.

A county housing policy is necessary to ensure compliance with IRS guidelines and to help ensure equitable treatment among employees. By not properly reporting the value of fringe benefits on employee W-2 forms, the county could potentially be subject to IRS penalties.

Recommendations

The County Commission:

2.1 Refrain from entering into automatically renewing employment contracts and separation agreements with additional severance amounts, and consider the necessity of severance payments.

2.2 If housing for county employees is considered necessary, establish a county housing policy and ensure the housing is properly reported as taxable wages, if applicable. In addition, the County Commission should consult with legal counsel and consider amending previous year employee W-2 forms, as appropriate.

Auditee's Response

The County Commission provided a written response. See Appendix L.

3. Closed Meetings

The county did not fully comply with the Sunshine Law regarding closed commission meetings.

Meeting minutes

The county could not provide minutes for the closed meeting on November 28, 2017, or unredacted minutes for 10 closed meetings from January 3, 2017, through July 27, 2017. The county redacted portions of those minutes that the County Counselor indicated were attorney-client privileged matters in conjunction with its lawsuit with the State Auditor's Office. After the lawsuit was resolved in 2021 and the county agreed to provide unredacted minutes, the County Clerk could not locate some of the original unredacted minutes.

[17] Department of Treasury, Internal Revenue Service, *Publication 15-B, Employer's Tax Guide to Fringe Benefits, For use in 2021*, February 5, 2021, <https://www.irs.gov/pub/irs-pdf/p15b.pdf>, accessed June 21, 2021.

As a result, it is not clear whether the discussions at those meetings related to allowable topics.

Allowable topics

Some topics voted on in the closed meetings were not specifically allowable under the Sunshine Law. Closed commission meeting minutes indicated custodial service, legal representation, and financial planning contracts were terminated in closed session in June 2017, July 2017, and January 2018, respectively.

Conclusion

Missouri's Sunshine Law, Chapter 610, RSMo, provides for transparency and openness of government. Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of actions and decisions, including the date, time, place, members present, members absent, and a record of any votes taken. The minutes need to provide sufficient details of discussions to demonstrate compliance with statutory provisions and support important decisions made. Section 610.021, RSMo, lists the topics that may be discussed in closed meetings. Section 610.022.3, RSMo, mandates that the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law as announced in justification for closing the meeting.

Recommendation

The County Commission maintain complete minutes for all closed meetings and ensure only topics allowed by state law are discussed in closed meetings.

Auditee's Response

The County Commission provided a written response. See Appendix L.

4. Personnel and Payroll Controls and Procedures

County personnel and payroll controls and procedures need improvement. Payroll expenditures totaled approximately $26.1 million in 2018, $26.4 million in 2019, and $27.9 million in 2020.

4.1 Pay plan and approved pay rates

Employee pay rates were not always authorized in the county pay plan and/or documented in employee personnel files. In addition, some employee job titles are not included in the county pay plan.

Pay plan

The county pay plan was not complete and did not reflect changes in employee positions and pay rates, including cost of living adjustments. As a result, some pay rates may not be approved.

We found 7 Sheriff's office employees' and 2 other county employees' pay rates exceeded the maximum range adopted in the county 2018 pay plan. In addition, the Airport Manager position was not listed in the county pay plan. The County Auditor noted similar concerns in his 2020 payroll review issued November 2020.

Based on our review of pay plans dating back to 2015, no significant changes have occurred to the pay plan since at least that time. County officials could not explain why pay rates were not in accordance with the pay plan. The former County Commission or a former ACA approved the pay rates for the 3 employees with rates that either exceeded the maximum allowable rate or was excluded from the pay plan. Sheriff's office personnel indicated the former Sheriff approved pay increases above pay plan maximums in order for law enforcement salaries to be competitive.

Approved pay rates for COLA increases

The county did not maintain documentation of all employee approved pay rates or cost of living adjustments (COLA) in employee personnel files. Documentation of the pay increase and approval for the 2018 COLA increases (5 percent) was not included in any of the 10 Sheriff's office employee personnel files reviewed. There was no support for any COLA increases for the Sheriff's office employees reviewed since at least 2016. Sheriff's office personnel indicated this documentation is not necessary because salaries are reflected in the county's payroll system. However, the County Commission only sets a maximum COLA in its annual budget and then requires the expenditure authorities (e.g. Sheriff's office) to determine and document how it is applied. We saw no documentation this occurred for the Sheriff's office employees reviewed.

Conclusion

Section 11 of the county Human Resources Policy Manual states the county pay plan is approved annually as part of the budget process and that the "Commission approves minimum and maximum pay ranges for all County positions." Failing to annually update the pay plan as part of the county budget process limits its effectiveness as a tool to ensure projected payroll expenditures do not exceed approved budgetary appropriations. In addition, without documentation of actual COLA salary increases, there is less assurance payments to employees are proper.

4.2 Employment change

Former county personnel did not submit employment change forms timely for 5 of the 9 employees reviewed who had employment changes in 2018. We found 7 instances of untimely change forms for the 5 employees. The 3 former ACAs supervised all of them. In 3 of the 7 instances, the late submissions resulted in retroactive pay:

- The former Airport Manager received retroactive pay totaling approximately $2,100 in 2019 dating back to his May 2018 promotion. The employment status change form authorizing his promotion in May 2018 was approved in November 2019.

- A park ranger received his uniform allowance retroactive to his November 2016 hiring, totaling $1,288, in February 2018. The employment status change form authorizing the uniform allowance was approved in January 2018. He also received another $81 retroactive

payment in September 2018, upon approval of the employment status change form for his August 2018 promotion.

Employment status change forms require approval/review of the (1) Office Holder/Department Manager, (2) ACA, (3) Chief Budget Officer, and (4) County Human Resources/Payroll. The change form also clearly indicates, in bold type and yellow highlight, that changes must be received in the Human Resources department prior to the effective date of the change. However, a county official indicated the former ACAs did not always comply with this requirement.

Timely approval of employment status changes is necessary to ensure all parties are aware of changes to their compensation and prevent misunderstandings.

4.3 Performance appraisals

The county does not ensure supervisors prepare employee performance appraisals in accordance with county policy. Most Sheriff's office and other county employees selected for review did not have a current appraisal in their personnel file. Sheriff's office personnel indicated they provided us all 2018 appraisals performed of their personnel. However, in 2018, the Sheriff's office had approximately 196 employees, but we received current appraisals for only 23 employees.

Section 7-1 of the county Human Resources Policy Manual states "Employees should receive performance appraisals on an annual basis for purposes of identifying performance levels, development and training opportunities and ensuring appropriate departmental productivity." In addition, Section 7-2 of the manual states "Introductory employees and employees in new positions receive an initial appraisal on or before the end of the introductory period." County personnel could not explain why employees had not received appraisals as required by policy. Performance appraisals are needed to adequately evaluate employee performance and provide documented feedback to employees. Performance appraisals also assist in personnel decisions.

Recommendations

The County Commission:

4.1 Ensure the compensation for all county employees is approved in the annual pay plan and documentation of COLA increases for all county employees are maintained.

4.2 Ensure employment changes are timely approved.

4.3 Ensure documented performance appraisals are performed in accordance with the established policy or modify the policy.

Auditee's Response

The County Commission provided a written response. See Appendix L.

5. County Contracting and Payment Procedures

County contracting, vendor monitoring, and disbursement procedures need improvement.

5.1 Contract pricing

The county did not have adequate procedures to verify invoiced prices against contract amounts when the county used either (1) an existing cooperative agreement/contract between the contractor and another government jurisdiction or (2) the county's term and supply contract with a vendor.

Cooperative agreements/contracts

County personnel did not always verify invoiced prices with cooperative contracted prices. Also, county personnel could not provide price listings or other documentation for various cooperative contracts to support the amounts invoiced and paid.

County Code Section 37.36 allows the use of cooperative procurement programs. The section defines these as competitively bid or procured contracts established by other government jurisdictions that can be used by other public entities.

We identified concerns with the following expenditures the county paid with COPs funding:

- County personnel could not provide documentation to ensure prices paid for 2 large area mowers were in accordance with the cooperative contract price. In July 2019, the county paid $92,500 each for the mowers (excluding destination charges totaling $5,693). The county's Request for Official Action document indicated the county intended to trade in two of its mowers as part of the purchase and the price quote from the vendor indicated a price of $180,693 for the mowers after a $10,000 trade in credit ($90,347 per mower). The sales invoice; however, does not refer to the price quote or indicate any trade-in credit. While former county personnel indicated the prices paid were less than the cooperative contract price of 21.8 percent below the manufacturer's suggested retail price, or $96,007 each, they could not provide documentation of the trade-in credits received or explain why the amounts paid exceeded the price quote.

- County personnel did not review a complete price listing before approving expenditures under a September 2017 bathroom replacement cooperative contract. The only list county personnel could provide included one price for a double vault toilet unit, $26,290. However, in

November 2019 the county purchased 4 units costing $18,025, $23,465, and $47,532 (2 units). Former county personnel indicated "No documented process existed for department level checking at that time. However, . . . Standard Operating Procedures are now in place." This vendor was paid $863,304 for bathroom replacements at county parks from December 2018 through November 2020.

- County personnel did not document their review to ensure the pricing they received for the purchase of 2 skid loaders ($64,542 each) in November 2019, was in compliance with the cooperative contract utilized. The cooperative contract states "pricing is provided in accordance with the applicable percentage discounts off of current list prices," which in November 2019 was listed as 31 percent for the skid loader purchased. When asked how they ensured they received the required discount, former county personnel indicated the "Department may have checked against the original contract. But there is no supporting documentation." Former county officials indicated a standard operating procedure would be used for future purchases.

- County personnel could not provide a price listing for playground equipment purchased in December 2018 ($99,796) to ensure amounts paid were in compliance with the cooperative contract utilized. When asked how compliance was verified, county personnel responded with only a list of procedures for verification, but neither confirmed verification nor provided any additional documentation to support the pricing.

In addition, we noted concerns with the following expenditures paid from non-COPs county funding sources:

- The county Highway Department did not verify rack prices for fuel purchases to ensure the unit price per gallon charged (rack price plus markup) was appropriate. For a May 2018 expenditure tested, the county paid $2.162 per gallon for unleaded and $2.3989 per gallon for diesel fuel. Former county officials indicated "Currently, the vendor sends an email detailing the price the Department will pay for fuel each time an order is placed. In the future, they will include the daily (or rack) price in the email." Fuel purchases totaled approximately $306,000 for 2018.

- The price list provided by county officials for a digital security vendor did not include pricing for all items purchased, including a battery case ($210), noise canceling speaker ($182), an alarm auto dialer ($204), or the hourly cost for programming and project engineering/consulting ($95/hour). In addition, the price listing provided was dated March 2020, more than a year after the November 2018, $21,865 purchase from the

digital security vendor. County officials provided no explanation on how they verified the amounts paid.

- The county used and participated in an existing media consulting contract from the State of Arizona; however, former county officials indicated "prices were not checked against the State of Arizona contract at the time of purchase." For the October 2018 expenditure tested, the county was invoiced $8,083 for marketing ($5,000 for content marketing and $3,083 for various social media ads). While these charges were based on the vendor's June 2018 quote to the county, it is unclear how these charges relate to cooperative contract pricing provisions (i.e. advertising rates and packages). The county paid this firm $95,000 during 2018.

Term and supply contracts

The county paid invoiced amounts that did not agree with amounts listed in the related term and supply contracts for 2 tested expenditures paid from COPs funding. County personnel could not explain why this occurred.

County Code Section 37.42 allows the use of open purchase orders, or term and supply contracts, which it defines as competitively bid or procured "long term contracts for goods or services, purchased on a repetitive basis," generally "based on a fixed per unit price or a percentage discount or from some verifiable list pricing." Once these contracts have been awarded to selected vendors, one of those vendors must then be selected to provide the specific good or service.

- The county paid the new park office building design contractor $79,918 for November 2019 and January 2020 billings. However, hourly rates billed did not agree to the renewed term and supply contract rates. The hourly rate charged for the project manager was lower than any rate listed on the billing rate schedule provided, while the hourly rates charged for other personnel (various levels of engineers, designer/draftsmen, and clerical/administrative personnel) did not agree to applicable rates listed on the schedule (some rates were higher and some were lower).

- Amounts paid exceeded the bid for the restoration of the Jesse James Historical Family Home. The county solicited invitations for bid in May 2018 for the restoration of the building. The county awarded vendors term and supply contracts in August 2018 for 2 contractors and renewed the contracts in July 2019. Bid documentation from the contractor ultimately chosen for the restoration work shows a projected cost of $338,380 for the restoration services, but the county ultimately paid $497,960. The $338,380 generally agrees to the contractor's Application and Certification for Payment (ACP), adjusting for changes made, including a deduction of plaster repair ($82,720) and additions of siding removal and replacement ($127,200), foundation repairs ($79,800), windows ($27,000), and other miscellaneous costs.

Former county personnel indicated the "original bid amount was based on an estimate after a prebid walkthrough of the historic site. Upon being awarded the contract, the contractor was able to do a deeper inspection of the structure and recognized far more significant deferred maintenance. This caused the project scope to expand, which is accounted for by using the fee schedule, and the final project budget was within the $500,000 estimate set out in the bond project budget." County personnel could not provide documentation that any county official approved a change order for the additional work. In addition, the change order summary on the contractor's ACP did not indicate any change orders occurred.

Conclusion

County Code Section 37.23 describes the requisition process, including describing quantities and cost and referencing applicable contracts. In addition, County Code Section 37.78 describes the payment authorization process, including verifying the price billed with the price on the purchase order.

Invoice amounts need to be verified to contract amounts or price listings prior to making payment. Only by reviewing contract amounts or price listings for payments can county personnel ensure the amounts billed for payment are appropriate, accurate, and comply with contract provisions. In addition, maintaining change order documentation is necessary to demonstrate the work was authorized.

5.2 Executed timely

Written contracts were not entered into timely.

The contract for public relations consulting services was not timely executed. In total, this firm was paid $54,000 from March 2020 through December 2020. The contract was not signed by the ACA until April 24, 2020, but the vendor began incurring charges for services provided dating back to November 2019. In addition, one payment of $4,500 on March 27, 2020, preceded the date the ACA signed the contract.

Former county officials indicated signing contracts after the effective date was not an unusual occurrence. To support their claim they provided other contracts executed in 2019 after services began including 5 contracts for contributions to not-for-profit organizations, and one contract to a vendor for testing and certification of the county weather observing system.

Contracts must be executed before work is performed. Under Section 432.070, RSMo, only future consideration for contracts may be considered. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.

5.3 Monitoring

County personnel did not obtain sufficient documentation to ensure that a not-for-profit organization used county funds in accordance with contract terms. The county annually provides $75,000 in funding to a not-for-profit organization dedicated to neighborhood improvement and revitalization in Clay and Platte counties.

The contract only requires the entity provide the county a copy of the "current budget." However, the budget expenditure summary provided does not include enough detail for county officials to ensure the funding is spent in accordance with contract terms that require the funds be spent in Clay County with no more than 50 percent spent in one city, and other provisions. Former county officials indicated "Prior to the Clay County Commission adopting the annual budget, outside agencies present to the Commission usage for the previous and upcoming year."

Obtaining documentation supporting compliance with contract terms is necessary to ensure county resources are effectively used and the county's expectations for results are met.

Recommendations

The County Commission:

5.1 Ensure amounts paid on cooperative and term and supply contracts are verified per contract terms and adequate supporting documentation is maintained to support those payments. In addition, use change orders and maintain documentation for all significant project changes.

5.2 Enter into written contracts timely.

5.3 Ensure sufficient documentation is provided to properly monitor contracts and ensure contract provisions are met.

Auditee's Response

The County Commission provided a written response. See Appendix L.

6. Procurement Procedures

County procurement procedures need improvement.

6.1 Requests for proposals for professional services

The county did not solicit proposals for some professional services as required by county code.

Legal services

The former County Commission did not solicit proposals for the following legal services:

- In December 2017, the former County Commission hired a law firm to act as County Counselor. Payments to this firm from 2017 to 2020 totaled approximately $2.2 million.

- In June 2016, the former County Commission hired another law firm to review and respond to Sunshine Law requests and represent the county in court. Payments to this firm from 2017 to 2020 totaled approximately $480,000.

- In November 2020, the former County Commission approved the engagement of a third attorney to oversee the execution of various employee separation agreements. Payments to this firm during December 2020 totaled $9,000.

County officials provided no explanation regarding why the county did not solicit proposals for legal services.

Public relations services

The county did not solicit proposals for public relations consultation services including media relations strategy development, communications campaigns, message development, and issues management and crisis communications. The county paid the firm $54,000 from March 2020 through December 2020. County officials provided no explanation of why the county did not solicit proposals for these services.

Conclusion

County Code Section 37.39 requires use of a formal request for proposal (RFP) process when obtaining professional services. Soliciting proposals for professional services is also a good business practice, helps provide a range of possible choices, and allows the county to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

6.2 Bridge engineering services

County personnel did not maintain adequate documentation to support how they selected the bridge engineering services vendor (paid with COPs funding). The proposal scoring summary prepared in September 2017 indicated the engineer selected ranked fourth of the 10 firms responding to the RFP. Included in the official action approved by the former County Administrator is a statement indicating, "MoDOT has reviewed and supports the award." However, former county personnel indicated no other support is available explaining why that vendor was chosen. The county paid the vendor $114,176 from December 2018 to July 2020.

County policy requires use of a selection committee to evaluate solicitations for professional services. County Code Section 37.39 (6) states, ". . . the purchasing agent/manager shall enter into negotiations with the highest ranking firm. If an agreement is unable to be reached, the purchasing agent/manager shall enter into negotiations with the next highest ranking firm

and so on until either a negotiated agreement is reached or the RFP is cancelled." Further, County Code Section 37.11 states, "All specifications, bid documents, purchase orders and supporting documents are public records . . ." Retaining documentation for the solicitation process for service contracts is necessary to demonstrate compliance with regulations and support decisions made.

6.3 Selection committees and surveys

County personnel did not always comply with county procurement policies regarding the composition of selection committees and the completion of surveys by selection committee members.

Selection committee composition

The selection committee for the county's procurement of an inmate medical service provider included an even number of members instead of the recommended odd number because the committee did not include a member of the Purchasing Department. The county paid this vendor $434,096 during 2019. Also, the selection committee for the solicitation of inmate telephone services did not include someone from the Purchasing Department as required. Committee members for both selections included only Sheriff's office personnel. Another selection committee for audio upgrades to the courtrooms did not have the recommended odd number of committee members. The county paid this vendor $40,185 during 2019.

Former county officials indicated "An odd number of committee members is always preferred and had there been a tie, the Purchasing Department was prepared to assist in breaking that tie."

Survey completion

Selection committee members did not complete surveys after their evaluation of the inmate medical service providers as required. The county maintained an email message from the Sheriff's office explaining the decision to retain the current vendor stating "The Sheriff is recommending that we stay with our current contract and maintain our current annual plan." Former county officials indicated a survey, while preferred, "is not required… in this instance, the attached email (from the Sheriff's office) was sent in place of the completion of surveys, justifying the recommendation of award to satisfaction." However, county policy does not provide for other selection process documentation.

Conclusion

For the procurement of professional services, County Code Section 37.39 requires forming a selection committee comprised of county personnel from the Purchasing Department and the officeholder or department head using the professional services; recommends committees have an odd number of members limited to 7; requires committee members to prepare surveys of the proposals received that will be evaluated by the Purchasing Department; and requires the Purchasing Department to enter into negotiations with the highest ranking firm. Appropriate selection committee composition and the

documentation of surveys is necessary to support procurement decisions made.

6.4 Financial advisor/underwriter

The county used the same provider to serve as both financial advisor and underwriter for the issuance of the COPs. County personnel believed a separate financial advisor was not necessary for COPs funding.

Using the same provider to act in the dual capacity of underwriter and financial advisor for a debt issuance creates an inherent conflict of interest. The lack of independent financial advice could result in the county not being adequately informed of debt issuance options or being unable to adequately evaluate debt proposals. According to the Government Finance Officers Association[18], "…advisors are the only parties with a federal fiduciary duty to the issuer. In contrast, the relationship between the issuer and underwriter is one where the relationship has a common purpose (sale of debt) but competing objectives (issuer: lowest interest rate, underwriter: higher interest rate to reduce the risk of not being able to sell the debt at a profit)."

Recommendations

The County Commission:

6.1 Solicit professional services in accordance with the county code.

6.2 Ensure documentation is maintained in compliance with the county code to support the selection of vendors awards.

6.3 Ensure selection committees include the required membership, have the recommended number of members, and members complete surveys as required.

6.4 Discontinue using an underwriter who also acts in a dual capacity as financial advisor for debt issuances.

Auditee's Response

The County Commission provided a written response. See Appendix L.

7. Expenditures and Purchasing Cards

County procedures for expenditures and purchasing cards need improvement.

7.1 Prepayment

The county made a $20,000 prepayment on November 29, 2018, to an information technology service provider but did not ensure the amount was applied to its outstanding balance or used to reduce subsequent payments. The

[18] Government Finance Officers Association, *Selecting and Managing the Method of Sale of Bonds*, March 2021, <https://www.gfoa.org/materials/selecting-and-managing-the-method-of-sale-of-bonds>, accessed September 7, 2021.

county generally pays the vendor through a prepayment/retainer process. The document county personnel provided listing outstanding prepayment balances, adjustments for prepayments, and ticket charges from September 2018 through June 2020, did not include the $20,000 prepayment, and the county provided no other supporting documentation or explanation of why the prepaid amount was not credited.

To ensure prepayments are properly applied to outstanding balances due, county personnel should follow-up with vendors and prepayments should be adequately tracked. Only by following up with vendors regarding prepayments can the county ensure services are received for these prepayments and tracking of outstanding prepayment balances is accurate.

7.2 Questionable purchases

The county spent approximately $5,000 on food purchases for 5 events that may not have been a prudent, reasonable, or a necessary use of county funds. In addition, the county does not have a written employer-provided food policy governing the allowability of events and documentation requirements.

These food purchases were for a board and County Commission reception (December 2016), employee service award luncheon (June 2017), luncheon for volunteers (November 2017), board and County Commission social event (November 2018), and employee appreciation luncheon (June 2019). The Public Relations Department Manager charged each purchase to her purchasing card. County personnel did not maintain a list of participants for any of these events. In addition, a review of the Public Relations Department Manager's purchasing card activity for similar events after June 2019 identified additional charges for reception and employee appreciation events, totaling $4,185, in January 2020 and December 2020. County officials provided no explanation of how any of the events benefited the county.

The county has not established any guidance or policy about food purchases or county events. Such guidance or policy can have various provisions. For example, the State of Missouri's agency provided food policy[19] only allows for food at official business functions and light refreshments at other agency sponsored activities (employee retirement, employee appreciation, etc.), but banquets for such activities are not allowed. In addition, the policy requires documentation to support food purchases including (1) purpose, (2) list of participants or estimated number of invitees, and (3) cost of food provided.

County residents have placed a fiduciary trust in their public officials to spend county revenues in a prudent and necessary manner. An established county

[19] Missouri Office of Administration, *State of Missouri Administrative Policy SP-5 - Agency Provided Food*, Issued January 2002, <https://oa.mo.gov/sites/default/files/agency_food.pdf>, accessed June 17, 2021.

provided food policy would give employees necessary guidance and better transparency for citizens about the use of public funds.

7.3 Highway Department fuel

The Highway Department does not reconcile fuel usage to billings. Fuel purchases for year ended December 31, 2018, totaled approximately $306,000.

The Highway Department has 2 fuel tanks (20,000 gallons each), one for regular gasoline and one for diesel fuel, for use by various county offices and departments. The Highway Department Transportation Manager indicated the department has a record of fuel purchased and can print a usage report from the fuel system, but department officials did not consider it necessary to measure or track fuel balances in the underground tanks to perform a reconciliation of usage to billings.

Procedures for reconciling fuel usage to bulk fuel purchased are necessary to prevent overpaying vendors and decrease the risk of loss, theft, or misuse of fuel occurring and going undetected. Failure to document beginning and ending fuel tank balances significantly reduces the effectiveness of any review process.

7.4 Purchasing cards

County controls and procedures over purchasing cards need improvement. County expenditures from purchasing cards totaled approximately $950,000, $1 million, $2.1 million, and $3.2 million for the years ended December 31, 2017, 2018, 2019, and 2020, respectively. For the year ended December 31, 2019, approximately 50 purchasing cards were assigned to various personnel and departments. Monthly cycle limits on the cards ranged from $500 to $225,000.

Purchasing limits

The county did not monitor monthly purchasing card limits, and limits for some individuals were excessive. Former county officials indicated they determined the monthly limits when the cards were issued, but they did not believe it necessary to periodically reevaluate the limits other than when temporary increases were made for special situations.

An analysis of employee purchasing card usage determined many employees had monthly cycle limits significantly greater than necessary to cover their typical actual purchases. For example, we identified an employee whose card had a monthly cycle limit of $50,000, but for the years ended December 31, 2019, and 2018, card purchases totaled less than $4,500 annually. In addition, for the year ended December 31, 2019, we noted one employee's card was not used and 19 other employees had average charges less than 10 percent of their cards' monthly cycle limits.

Purchasing card usage

The county purchasing card manual does not incorporate best practices for use of purchasing cards and has not been updated to reflect the use of

purchasing cards for invoiced transactions. In 2019, the county began using purchasing cards to pay for legal expenses, and other high cost transactions for which the county receives an invoice. The county used purchasing cards to pay legal expenses totaling approximately $773,000 for 2019. Similar billings were previously paid through the county accounts payable process.

The purchasing card manual includes cardholder roles and responsibilities, county purchasing guidelines, and some specific purchases allowed or not allowed, but does not specifically address all items allowed or unallowed, the scope of the purchasing card program, fraud prevention, or a training program.

A former county official indicated the county began using the cards for legal fees because one of the county's legal counsels requested payment in that manner and using purchasing cards to pay legal fees would help the county (1) reduce the likelihood of incurring late fees for untimely payments and (2) receive purchasing card usage rewards. However, such expenses could have been paid timely with efficient processing of the invoices through the county's normal payment processes. In addition, it was not until 2021, upon request of the County Auditor, that purchasing card rebates (approximately $20,000) were credited back to the county.

The County Auditor's report on purchasing cards issued June 2020, suggested the county pay invoices through normal payment processes rather than with purchasing cards. Government Finance Officers Association guidance for using purchasing cards[20] indicates a purchasing card program should define the scope of the program (generally for small dollar, high-volume transactions) and include fraud prevention and training elements. For example, the State of Missouri's purchasing card manual[21] indicates its purchasing cards are not intended for "in-hand invoices."

Conclusion

Purchasing card transactions are inherently more risky than other purchases because these purchases are or can be made prior to proper approval. That risk and the potential for inappropriate purchases or other misuse increases even more with excessive or unneeded limits and purchasing ability. By periodically comparing actual purchasing card activity of each employee and department to established monthly cycle limits and adjusting limits and/or the

[20] Government Finance Officers Association Best Practices, *Purchasing Cards to Streamline the Purchasing Process*, September 5, 2020, <https://www.gfoa.org/materials/purchasing-cards>, accessed June 17, 2021.

[21] Missouri Office of Administration, *State of Missouri Purchasing Card Policy & Procedure Manual*, Revised May 2019, <https://oa.mo.gov/sites/default/files/State%20of%20MO%20Purchasing%20Card%20Policy%20and%20Procedure%20Manual.pdf>, accessed June 17, 2021.

number of active cards as needed, county officials can strengthen controls over purchasing cards and reduce potential risks for these transactions.

In addition, limiting the number of high-cost purchases from purchasing cards and incorporating best practices into current purchasing card policies is necessary to ensure all credit card purchases are appropriate and to reduce the risk of unauthorized purchases occurring.

Recommendations

The County Commission:

7.1 Follow-up on the $20,000 prepayment and ensure prepayments are subsequently applied to services received by the county.

7.2 Ensure all disbursements are a necessary and prudent use of public funds. In addition, the County Commission should establish a policy regarding food purchases, if such purchases are considered necessary.

7.3 Ensure beginning and ending fuel tank balances are documented and reconciled to fuel usage and fuel purchases. Any significant discrepancies should be promptly investigated.

7.4 Periodically evaluate the need for each purchasing card issued and adjust employee purchasing card limits as deemed appropriate. In addition, reconsider the need to pay legal expenses and other high dollar invoiced expenses through purchasing cards and update purchasing card guidance to include best practices.

Auditee's Response

The County Commission provided a written response. See Appendix L.

8. Smithville Lake

Procedures for handling of change funds and discounts at Smithville Lake need improvement.

Smithville Lake offers boating, fishing, camping, and other activities for which the county collects fees. The Clay County Parks and Recreations Department has multiple collection locations for receipts including the Camp Branch Parks Office (Parks Office), marinas, fee booths, camp host stations, and honor boxes. Receipts totaled approximately $1.9 million for each the years ended December 31, 2018, and 2019.

8.1 Change funds

Parks Office personnel do not always maintain change funds at constant amounts. Our cash count on March 29, 2021, included $4,127 in change funds, which was more than the authorized amount of $4,050. Personnel believed the $77 overage was unrecorded honor box receipts. In addition, during our cash count at the Camp Branch Marina on March 29, 2021, we

noted $189 in the change fund which was less than the authorized amount of $200. Marina personnel could not explain the shortage.

Failure to maintain change funds at a constant amount increases the risk that loss, theft, or misuse of money will occur and go undetected. If a change fund is needed, it should be set at a constant amount and a procedure should be established to reconcile to this amount every time a deposit is made.

8.2 Discounts

Parks and Recreation Department practices for providing discounts for Smithville Lake fees are inconsistent or contrary to county ordinance. Department personnel indicated their practice is to limit taxpayer discounts to only one per household per year. However, neither Ordinance 2009-ORD-35, nor annual ordinances establishing Parks and Recreations Department fees specifically include such language. These ordinances indicate discounts are available for Clay County taxpayers purchasing seasonal vehicle ($10 discount for non-seniors, $15 for seniors), boat ($20 discount for non-seniors, $25 for seniors) or combination passes ($30 discount for non-seniors, $40 for seniors) with proof of personal property tax payment, but do not indicate annual limits.

In addition, department personnel indicated county retirees receive the same discounts as current employees, subject to certain restrictions, regarding free park entrance, camping, golf course green fees, and historic site tours, as well as a 50 percent discount on boat rentals. However, the ordinance provided by the former county administration to support retiree discounts (2002-ORD-32(a)), only discusses "regular full-time employees." County officials could not explain why these discounts are allowed.

Aligning current practices with established ordinances is important to ensure employees and the public know how discounts will be handled. If current practices reflect the intentions of the County Commission, new ordinances or revisions to existing ordinances are necessary.

Recommendations

The County Commission:

8.1 Ensure change funds are maintained at a constant amount.

8.2 Review park discount practices and ordinances and revise practices and/or ordinances as necessary.

Auditee's Response

The County Commission provided a written response. See Appendix L.

9. Information Technology

County information technology policies and procedures need improvement.

9.1 Disaster recovery plan and backups

The county does not have a plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other extraordinary situations. In addition, the county does not periodically test for the recovery of data from backup files. County officials indicated that under the prior administration a plan was in development, but it was not taken to the County Commission for approval. They also indicated an updated plan is currently under review.

A formal, written contingency/disaster recovery plan is needed to guide an organization through computer system and overall operation recovery following a disaster or other extraordinary event. Periodic evaluation, testing and updating of the plan helps ensure the recovery process will be effective if the plan has to be implemented.

9.2 Electronic communication policies

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. Missouri Secretary of State Records Services Division guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. Additionally, the county has not always retained emails and text messages in accordance with requirements.

According to former county officials, county email messages were not retained for longer than 12 months regardless of the content or function of the messages because of lack of server space and/or the feasibility of retaining that volume of data. In January 2019, upon SAO request, the county agreed to stop "the routine removal of emails from our servers, until the audit is completed." In addition, the county had no procedure to archive business-related email messages from personal email accounts sent to other email accounts outside the county domain. Also, the county maintained no record of text messages, but documents indicating county business was conducted through text messaging were provided as evidence in *Vescovo v. Clay County*, 19CY-CV04353 (7th Cir. Ct., 2019) indicating such records should have also been retained.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except

as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[22]

The County Commission can help ensure compliance with state law by developing written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications, and retaining these records accordingly.

Recommendations

The County Commission:

9.1 Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed, including periodic testing of data backups.

9.2 Develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines. In addition, retain electronic communications in accordance with these policies.

Auditee's Response

The County Commission provided a written response. See Appendix L.

10. Contract Approvals and Capital Assets

The County Commission and County Auditor have not ensured that processes for contract approval and capital asset inventories are performed as required.

10.1 Contract approval

The County Auditor was unable to review county contracts. He indicated he requested the county Finance Department provide contracts for his review as required by county code, but Finance Department personnel did not comply with this request. Contracts were reviewed and approved by the former County Commission or through official action by an authorized agent of the former County Commission (e.g. the former County Administrator or a former ACA). The County Auditor was not involved in this process.

County Code Section 37.85 states, "The county auditor's office shall review each purchase order and/or contract for availability of an unencumbered balance in the adopted budget and shall certify this fact before a purchase

[22] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed June 10, 2021.

order may be considered valid; order placed and/or mailed to a vendor." Section 55.160, RSMo, states, "no warrant shall be drawn or obligation incurred without the auditor's certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged." Without timely review of contracts by the County Auditor, the County Commission cannot ensure unencumbered appropriation balances are available for payment.

10.2 Capital assets

The County Auditor did not perform complete annual inventories of county-owned property. As of December 31, 2019, the county's capital assets were valued at approximately $85.3 million, net of accumulated depreciation. The County Auditor indicated that because of a lack of cooperation from the former administration, he could not conduct periodic physical inventories and would often not receive responses to annual capital asset addition and disposal questions.

Section 55.160, RSMo, requires the County Auditor to keep an inventory of all county property under the control and management of the various officers and departments. Adequate capital asset records are necessary to safeguard county assets that are susceptible to loss, theft, or misuse, and provide a basis for proper financial reporting and insurance coverage.

Recommendations

The County Commission and the County Auditor:

10.1 Ensure all contracts are approved in accordance with county code and state law.

10.2 Continue to work with the other county officials to ensure complete annual physical inventories are conducted.

Auditee's Response

The County Commission provided a written response. See Appendix L.

The County Auditor provided a written response. See Appendix M.

11. County Boards

Improvements are needed in the handling of meeting minutes, budgets, and potential conflicts of interest by various county boards.

11.1 Meeting minutes

Some county boards did not properly prepare or approve meeting minutes.

- The Parks Advisory Board did not prepare meeting minutes for 7 of 16 Board meetings held between January 2017 and August 2019. The Golf Complex Advisory and Airport Advisory Boards did not prepare meeting minutes for any meetings.

- Children's Services Fund Board, Parks Advisory Board, and Developmental Disabilities Resources Board minutes were not signed by a Board member to indicate Board approval.

Board representatives did not provide an explanation as to why minutes were not always properly prepared or signed, but news media reported that the former County Counselor questioned whether the Sunshine Law applied to certain advisory boards.

Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of actions and decisions. Signed meeting minutes provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings. In addition, County Code Section 34.013 indicates all boards are subject to the Sunshine Law and must honor the spirit of the law. County Code Section 34.015 also indicates meeting minutes should be kept routinely.

11.2 Budgets

Budgets prepared by various boards did not contain all required elements.

- The Children's Services Fund Board budgets for 2019 and 2020 did not contain a budget message, actual or budgeted amounts for the second of 2 preceding years, or a budget summary.

- The Senior Citizen Services Board budgets for 2019 and 2020 did not contain actual or budgeted amounts for the 2 preceding years.

- The Developmental Disabilities Resources Board budgets for 2019 and 2020 did not contain a budget message, actual or budgeted amounts for the 2 preceding years, or a budget summary.

- The Clay, Platte, Ray Mental Health Board of Trustees budgets for 2019 and 2020 did not contain budgeted revenues for the upcoming year, a budget message, actual or budgeted amounts for the 2 preceding years, or a budget summary.

Section 67.010, RSMo, requires the budget to present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for board operations. It also assists in informing the public about board operations and current finances. Proper monitoring is necessary for the budget to be an effective management tool and to comply with state law.

11.3 Conflicts of interest

The Children's Services Fund Board does not adequately monitor its activities for potential conflicts of interest. In March 2018, the Board approved a

banking services proposal from the bank at which the Board Vice Chairman was employed. While the conflict was disclosed in the meeting, the Vice Chairman did not abstain from voting on the proposal.

Personal interests in business matters of a governing body create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence in that governing body and reduce its effectiveness.

Recommendations

The County Commission work with the various county boards to:

11.1 Ensure minutes are prepared for all meetings and signed.

11.2 Prepare annual budgets that contain all information required by state law.

11.3 Ensure various boards refrain from activities that could result in the appearance of or actual conflict of interest. Procedures should include educating board members, as needed, on identifying actual or apparent conflicts of interest and how to mitigate them.

Auditee's Response

The County Commission provided a written response. See Appendix L.

Clay County
Organization and Statistical Information

Clay County, as of 2018, was a county-organized, first-class county. The county seat is Liberty.

Clay County's government was composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed more than 600 full-time, part-time, and seasonal employees as of December 31, 2018. Voters approved significant changes to Clay County's form of government in November 2020 with the approval of the new Clay County Constitution.

The county provides various services and operations at its courthouse, annex, and various other county-owned or leased locations, including those surrounding Smithville Lake, which the county leases from the U.S. Army Corps of Engineers.

In addition, county operations include the Airport Advisory Board; Board of Equalization; Board of Zoning Adjustment; Building Commission; Children's Services Fund Board; Developmental Disabilities Resources Board; Domestic Violence Board; Golf Complex Advisory Board; Land Trustee; Clay, Platte, Ray Mental Health Board of Trustees; Millennium Historical Board; Parks Advisory Board; Planning and Zoning Board; Senior Citizen Services Board; and Tourism Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2019	2018
Jerry Nolte, Presiding Commissioner	$	77,106
Gene Owen, Associate Commissioner (1)		138,733
Luann Ridgeway, Associate Commissioner (1)		138,925
Katee Porter, Recorder of Deeds		77,106
Megan Thompson, County Clerk		77,106
Daniel White, Prosecuting Attorney		138,644
Paul Vescovo, Sheriff		85,162
Ted Graves, County Treasurer		77,106
Carol McCaslin, County Auditor (1)		82,066
Sarah Mills, Public Administrator		77,106
Lydia McEvoy, County Collector, year ended February 28, (1)	80,336	
Cathy Rinehart, County Assessor, year ended August 31, (1)		77,723

(1) The compensation includes amounts paid in December 2018 for salary underpayments during 2013 through 2017. The adjustments were due to changes in state law. The amount for the County Assessor excludes the reimbursement since it was paid after the year ended August 31, 2018. The amounts were based on recommendations from the county's legal counsel and written agreements between the county and officeholders. The following table lists the salary underpayment amounts received by each official.

Salary underpayment amounts paid in December 2018

Officeholder	Amount
Gene Owen, Associate Commissioner	$ 63,720
Luann Ridgeway, Associate Commissioner	63,912
Carol McCaslin, County Auditor	4,960
Lydia McEvoy, County Collector	2,947
Cathy Rinehart, County Assessor	17,749

Clay County
Appendixes

The following appendixes provide supporting documentation for the subpoenas issued, court judgements, and the county's responses to the audit recommendations. The appendixes are summarized in the following table.

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena January 31, 2019 - Nicole Brown, Assistant County Administrator
B	Circuit Court of Cole County - First Amended Petition Dismissed - October 23, 2019
C	State Auditor Subpoena November 8, 2019 - Nicole Brown, Assistant County Administrator
D	State Auditor Subpoena November 22, 2019 - Nicole Brown, Assistant County Administrator
E	Circuit Court of Clay County - Petition to Enforce Subpoena and Authority to Access Records - December 4, 2019
F	Circuit Court of Clay County - First Amended Petition to Enforce Administrative Subpoenas and for Declaratory Judgment - December 20, 2019
G	Circuit Court of Clay County - State Auditor Nicole Galloway vs. Clay County - October 23, 2020
H	Missouri Court of Appeals Western District - Clay County vs. State Auditor Nicole Galloway - December 29, 2020
I	State Auditor Subpoena March 10, 2021 - Tom Salisbury, Interim County Administrator
J	Circuit Court of Clay County - Sheriff Paul Vescovo, III vs. Clay County - August 29, 2019
K	Missouri Court of Appeals Western District - Sheriff Paul Vescovo, III vs. Clay County - December 5, 2019
L	County Commission Responses
M	County Auditor Responses

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Nicole Brown, Assistant County Administrator
1 Courthouse Square
Liberty, MO 64068

YOU OR A CLAY COUNTY, MISSOURI, CORPORATE DESIGNEE ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Joel Anderson, Chief Litigation Counsel, at the Fletcher Daniels State Office Building, Room 502, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Thursday, February 14, 2019, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A to the Missouri State Auditor to the attention of Pam Allison for delivery no later than Monday, February 11, 2019, at the following address: State Auditor's Office, Springfield State Office Complex, 149 Park Central Square, Box 471, 8th floor, Suite 814, Springfield, MO 65806

ISSUED this 31day of January, 2019, pursuant to Section 29.235.4(1), RSMo.

Nicole L. Galloway
Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by 1:13 p.m. on this 31 day of January, 2019.

Robert McArthur II

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documentation (minutes) of meetings of the Clay County Commission for the calendar years of 2017 and 2018.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

IN THE CIRCUIT COURT OF COLE COUNTY MISSOURI

CLAY COUNTY COMMISSION, Plaintiff, v. NICOLE GALLOWAY, AUDITOR OF THE STATE OF MISSOURI, Defendant.	)	No. 19AC-CC00055

ORDER AND JUDGMENT

On this 23rd day of October, 2019, the Court takes up the motion of the Missouri State Auditor's Office (the Auditor or SAO) to dismiss all counts in Plaintiff Clay County Commission's (Commission) First Amended Petition.

On March 26, 2019, a hearing was held in which argument from counsel was heard on the motion to dismiss. The allegations in the First Amended Petition are taken as true for the purposes of the motion.

On a motion to dismiss, the well-pleaded allegations of fact, and such inferences as are fairly deducible from those facts, are admitted. *Ward v. W. Cty. Motor Co., Inc.*, 403 S.W.3d 82, 84 (Mo. banc 2013). Conclusions of the pleader are not admitted. *Therrien v. Mercantile-Commerce Bank & Trust Co.*, 227 S.W.2d 708 (Mo. banc 1950).

The Commission's First Amended Petition makes three requests for declaratory relief, upon which the Commission's requests for injunctive and other relief is based. All requests made by the Commission appear to turn on a single question of law.

The Commission's primary complaint is that the State Auditor requested closed meeting minute records, and such a request is unconstitutional because it is indicative of a "performance audit" and not restricted to a financial post-audit of transactions.

This Court finds that the authority of the State Auditor is not limited to financial post-audits of county accounts, and that the State Auditor is authorized to conduct a "performance audit." Section 29.005(2) RSMo defines an audit to include "performance," and §29.185 RSMo specifically provides that "an audit may include either financial or performance audit objectives or one or more objectives from both types of audits." Thus, the State Auditor is not limited to performing a particular kind of audit when auditing a political subdivision under §29.230.2 RSMo.

This Court further finds that there is nothing *per se* unconstitutional about a records request. If there is content in such records that should not be disclosed, such an issue is properly raised in a proceeding to enforce an administrative subpoena.

Finally, the Commission's various counts in this case are dependent upon the proposition that the request for closed meeting minutes is an unconstitutional act, a conclusion this Court cannot draw on the facts alleged. Accordingly, the Commission has not pleaded a case that can grant the relief it requests.

THEREFORE, this Court finds that the Commission has failed to state a claim upon which relief may be granted as a matter of law, and this case is hereby dismissed with prejudice. Costs are taxed to Plaintiff.

SO ORDERED

Jon E. Beetem, Circuit Judge – Division I

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Nicole Brown, Assistant County Administrator
1 Courthouse Square
Liberty, MO 64068

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Fletcher Daniels State Office Building, Room 502, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Monday, November 25, 2019, for purposes of providing testimony about and producing for examination, copying, and interrogation the records and subjects described in Exhibit A attached to this Subpoena.

ISSUED this 8th day of November, 2019, pursuant to Section 29.235.4(1) of the Revised Statutes of Missouri.

Nicole L. Galloway
Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by Leaving with Alison Cook, Public Services Receptionist, Commission Office *on this 8th day of November, 2019.*

November 8, 2019

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 1 of 3

1. 2017 and 2018 open and closed Clay County Commission meeting minutes;

2. Confirmation that the county is securing all county email and former County Administrator Dean Brookshier's computer;

3. List of employees with take home cars along with their home address and work address;

4. 2017 & 2018 payroll data;

5. Description of legal and professional services provided to the county by the following firms in 2017 and 2018, including copies of contracts, memoranda of understanding, engagement letters, etc., for such services:

   Fisher & Phillips LLP
   Gaddy Law
   Graves Garrett
   Husch Blackwell LLP
   Husch Blackwell Strategies
   Johnston Law Firm
   Morgan Pilate
   Spencer Fane LLP
   Wyrsch Hobbs & Mirakian

6. A listing or copies of all records and user files on the former County Administrator Dean Brookshier's computer;

7. Year Ended December 31, 2018 annual audit reports:

   a. Compliance
   b. Financial Statements

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 2 of 3

8. Detailed financial information for 2019 financial transactions to-date in Excel (as previously provided for 2017 & 2018, if applicable), including:

    a. Expenditures
    b. List of Disbursements
    c. P Card Transactions
    d. Payroll

9. County bid policies and procedures in place from 2017 to present, including policies regarding selection of the evaluation team, performing evaluations and making recommendations.

10. List of all officials and employees currently bonded;

11. Documentation of any software problems encountered with assessment and property tax system/systems during 2017, 2018, and 2019 to-date, and if applicable, how and when these problems were resolved;

12. Policies and procedures effective from 2017 to present regarding the assessment appeals process;

13. Assessments for Ford Motor Company and any additions/abatements for 2017, 2018, and 2019 to-date;

14. Assessments and additions/abatements for all properties owned by the 3 county commissioners for 2017, 2018, and 2019 to-date;

15. Total county assessed valuations by type of property (residential, commercial, personal) for 2017, 2018, and 2019 to-date;

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 3 of 3

16. Expense reports of the Tax Maintenance Fund for 2019 to-date;

17. Copies of the Collector's collection agreements with any cities effective from 2017 to present;

18. All written Parks Department cash handling procedures effective from 2017 to present (e.g. shelter houses, boat slips, camping, concessions/retail, etc.), excluding Jesse James Birthplace and Bank, which were previously provided;

19. A list of boat slips occupied and unoccupied, boat slip rental agreements, and report of revenues generated from each boat slip rental for 2018 and 2019 to-date;

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Where an attorney-client privileged communication or the attorney work product doctrine for imminent or pending litigation is asserted as a basis for redaction of any portion of any record requested, the county must provide a privilege log or statement noting the reason for each assertion of privilege or the work product doctrine. Such log must describe the nature of the redacted information in sufficient detail to permit the State Auditor's Office to assess the applicability of the attorney-client privilege or work product doctrine.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Nicole Brown, Assistant County Administrator
1 Courthouse Square
Liberty, MO 64068

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Fletcher Daniels State Office Building, Room 306, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Wednesday, December 11, 2019, for purposes of providing testimony in connection with the audit of Clay County, Missouri pursuant to Section 29.230 RSMo, including producing for examination, copying, and interrogation the records and subjects described in Exhibit A attached to this Subpoena.

ISSUED this 22nd day of November, 2019, pursuant to Section 29.235.4(1) of the Revised Statutes of Missouri.

Nicole L. Galloway
Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by Leaving with Alison Cook Public Services Receptionist Commission Office *on this* 22nd *day of November, 2019.*

November 22, 2019

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 1 of 2

1. 2019 open and closed County Commission meeting minutes.

2. List of Dean Brookshier's emails from 2017 and 2018.

3. List of employees required to have Class E CDL license and their job duties for 2017, 2018, and 2019 to-date.

4. List of employees required to have random drug testing completed and their job duties for 2017, 2018, and 2019 to-date.

5. Personnel performance appraisals for the following individuals:

   i. Dean Brookshier
   ii. Laurie Portwood
   iii. Nicole Brown
   iv. Brad Garrett
   v. Randy Miller
   vi. Sean Benjamin
   vii. Olen Reed
   viii. James Foley
   ix. Leslie DeGroot
   x. Amanda Runkles
   xi. Michael Green
   xii. Jeff Windsor
   xiii. Rebecca Roach
   xiv. Patrick West
   xv. Lori Rodriguez
   xvi. Abbie Sanstra
   xvii. Former Airport Director or interim Airport Manager (Frank Branom) during 2017, 2018, and 2019
   xviii. Sheriff administrative employees including all Captains and Lieutenants.
   xix. All part-time County Clerk/Board of Equalization employee(s).

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 2 of 2

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Where an attorney-client privileged communication or the attorney work product doctrine for imminent or pending litigation is asserted as a basis for redaction of any portion of any record requested, the county must provide a privilege log or statement noting the reason for each assertion of privilege or the work product doctrine. Such log must describe the nature of the redacted information in sufficient detail to permit the State Auditor's Office to assess the applicability of the attorney-client privilege or work product doctrine.

IN THE CIRCUIT COURT OF CLAY COUNTY MISSOURI

NICOLE GALLOWAY, AUDITOR OF THE STATE OF MISSOURI,

Plaintiff,

v.

CLAY COUNTY, MISSOURI,
Serve: Megan Thompson, County Clerk
1 Courthouse Square
Liberty, MO 64068

and

JERRY NOLTE, Clay County Commissioner,
Serve: 1 Courthouse Square
Liberty, MO 64068

and

GENE OWEN, Clay County Commissioner,
Serve: 1 Courthouse Square
Liberty, MO 64068

and

LUANN RIDGEWAY, Clay County Commissioner,
Serve: 1 Courthouse Square
Liberty, MO 64068

and

NICOLE BROWN, Assistant County Administrator and Records Custodian,
Serve: 1 Courthouse Square
Liberty, MO 64068

Defendants.

No. _____

PETITION TO ENFORCE ADMINISTRATIVE SUBPOENA AND FOR DECLARATORY JUDGMENT

The Missouri Constitution imposes a duty on the Missouri State Auditor (Auditor) to conduct all audits required by law. Mo. Const. Art. IV, Section 13. In conducting an audit, the Auditor is entitled by statute to inspect all records and examine witnesses. Pursuant to this authority, the Auditor is granted subpoena power to compel compliance with this authorized access, and criminal penalties are in place to punish conduct that interferes with the Auditor's performance of these duties. §§29.235; 29.250 RSMo.[1]

In December, 2018, the Auditor commenced an audit required by law of the county of Clay, Missouri (the County) pursuant to a citizen petition under §29.230.2. As part of this audit, the Auditor sought to review meeting minutes of the Clay County Commission (Commission). The Commission refused to produce any closed meeting minutes whatsoever. The Auditor served a subpoena to compel production of meeting minutes. The County refused to produce the records and failed to appear at the deposition.

The Auditor respects the court's time. Until today, the Auditor has never had to enforce a subpoena of an auditee. But the County's actions are unprecedented.

The Auditor here asks this Court to enforce the subpoena and/or enter a declaratory judgment as set forth below:

1. Nicole Galloway is the duly elected auditor of the State of Missouri.

[1] Unless otherwise noted, all statutory references are to the Revised Statutes of Missouri, 2016, as amended.

2. Defendant Clay County, Missouri, is a political subdivision of the State of Missouri, and is a non-charter county of the first-class.

3. Defendant Jerry Nolte is a resident of Clay County, Missouri and is the duly elected presiding commissioner of Clay County, Missouri.

4. Defendant Luann Ridgeway is a resident of Clay County, Missouri, and is the duly elected eastern commissioner of Clay County, Missouri.

5. Defendant Gene Owen is a resident of Clay County, Missouri, and is the duly elected western commissioner of Clay County, Missouri.

6. Nicole Brown is an Assistant County Administrator and the designated custodian of records for Clay County.

7. By letter dated August 27, 2018, the State Auditor's Office informed the County that sufficient signatures were certified by the Clay County Board of Election Commissioners to commence an audit of Clay County (the County) pursuant to §29.230.2.

8. By letter dated December 18, 2018, the State Auditor's Office notified the County of the commencement of the audit, along with a description of the audit objectives and the responsibilities of County management during the audit.

9. In the description of audit objectives and the responsibilities of County management, the County was notified that the methodology of the audit includes "reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel, as well as certain external parties; and testing selected transactions."

10. At the commencement of an audit, survey work is done to obtain sufficient knowledge of a county's personnel, programs, and operations to plan the audit; to consider significance and risk in planning; to define audit scope and objectives; and to develop the methodology and detailed plan for addressing the audit objectives.

11. As part of the survey period of any audit, records of the governing body's meeting (minutes) are routinely reviewed in all types of audits required of the Missouri State Auditor under Missouri law.

12. The governing body of the County is the Clay County Commission.

13. The Commission is responsible for oversight of county budgets, expenditure of funds, and other significant decisions that impact County funds and resources, County policy, and other subjects of the business of the County.

14. Commission meeting minutes are a record of significant decisions made and discussion leading to those decisions.

15. Based in part on the allegations in paragraphs 13 and 14, it is necessary for auditors to review all Commission meeting minutes, both open and closed.

16. During the months of December 2018 and January 2019, audit staff requested Commission meeting minutes.

17. All requests for records by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

18. All requests for records by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

19. All requests for records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

20. All requests for records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

21. All requests for closed records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

22. All requests for closed records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

23. In response to requests for Commission meeting minutes, the audit staff were directed to the County's website for open meeting minutes, but denied access to closed meeting minutes in their entirety.

24. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes unless the records were open to the public.

25. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes unless the records were open within the meaning of Chapter 610 (the Sunshine Law).

26. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes.

27. The County refused to provide access to closed meeting minutes by claiming that the County is not required to provide access to records other than those of the County's accounts and transactions.

28. The County's website does not contain all open meeting minutes of the Commission.

29. On January 31, 2019, the Commission filed suit in the Circuit Court of Cole County seeking a declaratory judgment and injunction related to their claim that the State Auditor's Office's request for closed meeting minutes was an unconstitutional act because such a request constituted an unconstitutional "performance audit."

30. In the County's suit, the County objected to releasing records that might contain attorney-client privileged information. In spite of this limited objection, the Commission produced no closed meeting records whatsoever, redacted or otherwise.

31. On January 31, 2019, the State Auditor's Office served the Assistant County Administrator with a subpoena to produce all Clay County Commission meeting minutes for the calendar years of 2017 and 2018.

32. On February 4, 2019, the Commission amended their petition to include, among other things, the subpoena referenced in paragraph 31.

33. On April 8, 2019, the Circuit Court of Cole County denied the Commission's request for an injunction, and on October 23, 2019, that same court dismissed the remainder of the Commission's case ruling (1) that there is nothing per se unconstitutional about a records request; (2) that issues with the content of requested records are to be litigated in an action to enforce an administrative subpoena (which had not been filed); and (3) the Auditor is not limited to performing financial post-audits of county accounts, and is statutorily authorized to conduct "performance" audits.[2]

34. On October 31, 2019, the State Auditor's Office requested records and information from the County, including the request for open and closed Commission meeting minutes. The County did not fulfill the request.

35. On November 8, 2019, the State Auditor's Office served Assistant County Administrator and Records Custodian Nicole Brown with a subpoena attached as Exhibit A and incorporated by reference herein. This subpoena requires, *inter alia*, that the Commission produce closed meeting minutes.

36. The subpoena set a deposition and records production date of November 25, 2019.

37. The County refused to produce any Commission closed session meeting minutes, redacted or otherwise.

38. On November 25, 2019, Nicole Brown failed to appear for her deposition.

[2] The Commission did not challenge the constitutionality of the statute authorizing performance audits.

39. The County did not challenge the authority of the Auditor to subpoena Nicole Brown for the November 25, 2019, deposition.

40. Nicole Brown refused to appear for the November 25, 2019, deposition upon less than two business-days' notice to the Auditor that she had a "planned vacation."

41. On November 25, 2019, Defendant County failed to produce any closed meeting minutes, redacted or otherwise.

42. A review of County meeting minutes is necessary to properly conduct a lawful audit.

43. Testimony from the County's designated records custodian is necessary to properly conduct this audit of the County.

44. Testimony from the County's Assistant County Administrator is necessary to properly conduct this audit of the County.

COUNT I - ENFORCEMENT OF SUBPOENA

45. Paragraphs 1 through 44 are incorporated and re-alleged as if fully set forth herein.

46. The Auditor's audit of the County is made pursuant to constitutional and statutory authority.

47. The records subpoenaed as shown in Exhibit A are not too indefinite.

48. The requirement of the attendance of the County's designated records custodian is not too indefinite.

49. The information sought in the request for County Commission meeting minutes as shown in the subpoena is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

50. The testimony sought from the County's designated records custodian is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

WHEREFORE, the Missouri State Auditor requests that this Court enter judgment enforcing its subpoena attached as Exhibit A in the following respects:

I. That Nicole Brown personally appear before the State Auditor or her representatives at a location and time to be set forth by separate Order of this Court, to answer questions in connection with the audit of Clay County, Missouri.

II. That Nicole Brown and/or other responsible officials of Clay County, Missouri produce or make available to the State Auditor all records of Clay County Commission meeting minutes, both open and closed.

III. The County may make appropriate redactions for attorney-client privileged communications if a log is provided for each such redaction that contains sufficient information to determine whether the attorney-client privilege is properly invoked; and

IV. The County may make appropriate redactions for attorney work-product content if a log is provided for each such redaction that contains sufficient information to determine whether the work-product doctrine is properly invoked.

COUNT II - DECLARATORY JUDGMENT

51. Paragraphs 1 through 50 are incorporated and re-alleged as if fully set forth herein.

52. The Auditor is conducting an ongoing audit of the County, and such audit will require the examination of records and witnesses that will include information and records that are not open, public records.

53. In the Auditor's conduct of the audit of the County, the Auditor has access to all records that are related to an audit conducted under the Missouri Constitution and in accordance with statute.

54. The need to examine records as set forth herein, and particularly in paragraphs 52 and 53, has been and will be ongoing in nature.

55. The State Auditor has a legally protectable interest in performing her constitutionally and statutorily required duties in the manner provided by law.

56. A subpoena for closed meeting minutes of the Commission has been served and compliance has been refused.

57. From the foregoing, a justiciable controversy exists.

58. The County's refusal to provide access to closed meeting minutes is based upon the County's erroneous proposition that the State Auditor is not entitled to access to records that are closed under the Sunshine Law.

59. The County's refusal to provide access to closed meeting minutes is based upon the County's erroneous proposition that the State Auditor is not entitled to access to

records that are closed under the Sunshine Law absent a showing to the County as to how the content of such records is directly related to the receipt and expenditure of public funds.

60. The County's refusal to provide access to closed meeting minutes is based upon the County's erroneous proposition that the State Auditor is prohibited by the Missouri Constitution from accessing certain records which include records closed under the Sunshine Law.

61. The County's refusal to provide access to closed meeting minutes is based upon the County's erroneous proposition that the State Auditor is prohibited by the Missouri Constitution from accessing certain records which include records closed under the Sunshine Law absent a showing to the County as to how the content of such records is directly related to the receipt and expenditure of public funds.

WHEREFORE, the Missouri State Auditor requests that this Court enter judgment in favor of the Auditor, award her fees and costs in this action, and make the following declarations of law:

I. The State Auditor is permitted access to records of an auditee without regard to whether such records may be closed under Chapter 610 (the Sunshine Law) or any other provision of law;

II. The Missouri Constitution does not deny the State Auditor access to any particular record or any particular category of records;

III. The State Auditor is not required to make a showing that the content of a record is related to the receipt and expenditure of public funds before a county is required to provide access to the record;

IV. With the exception of attorney-client privileged communications and attorney work product content, the County is not permitted to redact any information from any record on the basis that the information is not directly related to the receipt and expenditure of public funds;

V. The County is not permitted to withhold any record from review by the State Auditor's Office unless such a review by the State Auditor is specifically prohibited by law.

Respectfully submitted,

/s/ Joel E. Anderson
Joel E. Anderson, Mo Bar # 40962
Meghan Maskery Luecke, Mo Bar #64004
Missouri State Auditor's Office
301 W. High Street, Suite 880
Jefferson City, MO 65101
Telephone 573.751.4213
Facsimile 573.751.7984
Joel.Anderson@auditor.mo.gov

Attorneys for Plaintiff Missouri State Auditor

RULE 55.03 CERTIFICATE

The undersigned hereby certifies that the foregoing was filed electronically, the attorney shown thereon as the signer signed the original of the foregoing, and the original signed filing will be maintained by the filer for a period of not less than the maximum allowable time to complete the appellate process.

/s/ Joel E. Anderson_____
Joel E. Anderson, 40962

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Nicole Brown, Assistant County Administrator
1 Courthouse Square
Liberty, MO 64068

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Fletcher Daniels State Office Building, Room 502, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Monday, November 25, 2019, for purposes of providing testimony about and producing for examination, copying, and interrogation the records and subjects described in Exhibit A attached to this Subpoena.

ISSUED this 8th day of November, 2019, pursuant to Section 29.235.4(1) of the Revised Statutes of Missouri.

Nicole L. Galloway
Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by leaving with Alison Cook, Public Services Receptionist, Commission Office *on this 8th day of November, 2019.*

November 8, 2019

Exhibit A

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 1 of 3

1. 2017 and 2018 open and closed Clay County Commission meeting minutes;

2. Confirmation that the county is securing all county email and former County Administrator Dean Brookshier's computer;

3. List of employees with take home cars along with their home address and work address;

4. 2017 & 2018 payroll data;

5. Description of legal and professional services provided to the county by the following firms in 2017 and 2018, including copies of contracts, memoranda of understanding, engagement letters, etc., for such services:

   Fisher & Phillips LLP
   Gaddy Law
   Graves Garrett
   Husch Blackwell LLP
   Husch Blackwell Strategies
   Johnston Law Firm
   Morgan Pilate
   Spencer Fane LLP
   Wyrsch Hobbs & Mirakian

6. A listing or copies of all records and user files on the former County Administrator Dean Brookshier's computer;

7. Year Ended December 31, 2018 annual audit reports:

   a. Compliance
   b. Financial Statements

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 2 of 3

8. Detailed financial information for 2019 financial transactions to-date in Excel (as previously provided for 2017 & 2018, if applicable), including:

    a. Expenditures
    b. List of Disbursements
    c. P Card Transactions
    d. Payroll

9. County bid policies and procedures in place from 2017 to present, including policies regarding selection of the evaluation team, performing evaluations and making recommendations.

10. List of all officials and employees currently bonded;

11. Documentation of any software problems encountered with assessment and property tax system/systems during 2017, 2018, and 2019 to-date, and if applicable, how and when these problems were resolved;

12. Policies and procedures effective from 2017 to present regarding the assessment appeals process;

13. Assessments for Ford Motor Company and any additions/abatements for 2017, 2018, and 2019 to-date;

14. Assessments and additions/abatements for all properties owned by the 3 county commissioners for 2017, 2018, and 2019 to-date;

15. Total county assessed valuations by type of property (residential, commercial, personal) for 2017, 2018, and 2019 to-date;

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A-page 3 of 3

16. Expense reports of the Tax Maintenance Fund for 2019 to-date;

17. Copies of the Collector's collection agreements with any cities effective from 2017 to present;

18. All written Parks Department cash handling procedures effective from 2017 to present (e.g. shelter houses, boat slips, camping, concessions/retail, etc.), excluding Jesse James Birthplace and Bank, which were previously provided;

19. A list of boat slips occupied and unoccupied, boat slip rental agreements, and report of revenues generated from each boat slip rental for 2018 and 2019 to-date;

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Where an attorney-client privileged communication or the attorney work product doctrine for imminent or pending litigation is asserted as a basis for redaction of any portion of any record requested, the county must provide a privilege log or statement noting the reason for each assertion of privilege or the work product doctrine. Such log must describe the nature of the redacted information in sufficient detail to permit the State Auditor's Office to assess the applicability of the attorney-client privilege or work product doctrine.

IN THE CIRCUIT COURT OF CLAY COUNTY MISSOURI

NICOLE GALLOWAY, AUDITOR OF THE STATE OF MISSOURI, Plaintiff, v. CLAY COUNTY, MISSOURI, et al., Defendants.	)	No. 19AC-CV12168

FIRST AMENDED PETITION TO ENFORCE ADMINISTRATIVE SUBPOENAS AND FOR DECLARATORY JUDGMENT

The Missouri Constitution imposes a duty on the Missouri State Auditor (Auditor) to conduct all audits required by law. Mo. Const. Art. IV, Section 13. In conducting an audit, the Auditor is entitled by statute to inspect all records and examine witnesses. Pursuant to this authority, the Auditor is granted subpoena power to compel compliance with this authorized access, and criminal penalties are in place to punish conduct that interferes with the Auditor's performance of these duties. §§29.235; 29.250 RSMo.[1]

In December, 2018, the Auditor commenced an audit required by law of the county of Clay, Missouri (the County) pursuant to a citizen petition under §29.230.2. As part of this audit, the Auditor sought to review meeting minutes of the Clay County Commission (Commission). The Commission refused to produce any meeting minutes not open to the public (closed meeting minutes) whatsoever. On November 8, 2019, the Auditor served a

[1] Unless otherwise noted, all statutory references are to the Revised Statutes of Missouri, 2016, as amended.

subpoena for testimony and to compel production of meeting minutes. The County refused to produce the records and failed to appear at the audit deposition.

On November 22, 2019, the State Auditor served a second subpoena for additional records the County had not produced, and also required Defendant Nicole Brown to appear and submit to be examined upon oath. Ms. Brown refused to answer questions upon oath posed by authorized State Auditor's Office staff, and refused production of certain records in the subpoena.

The Auditor respects the Court's time. Until this citizen-requested audit of Clay County, the Auditor has never had to enforce a subpoena of an auditee. But the County's actions are unprecedented.

The Auditor here asks this Court to enforce the subpoena and/or enter a declaratory judgment as set forth below:

1. Nicole Galloway is the duly elected auditor of the State of Missouri.

2. Defendant Clay County, Missouri, (the County) is a political subdivision of the State of Missouri, and is a non-charter county of the first-class.

3. Defendant Jerry Nolte is a resident of Clay County, Missouri and is the duly elected presiding commissioner of Clay County, Missouri.

4. Defendant Luann Ridgeway is a resident of Clay County, Missouri, and is the duly elected eastern commissioner of Clay County, Missouri.

5. Defendant Gene Owen is a resident of Clay County, Missouri, and is the duly elected western commissioner of Clay County, Missouri.

6. Nicole Brown is an Assistant County Administrator and the designated custodian of records for Clay County.

7. The governing body of the County is the Clay County Commission (the Commission).

8. The Commission is responsible for oversight of county budgets, expenditure of funds, and other significant decisions that impact County funds and resources, County policy, and other subjects of the business of the County.

9. By letter dated August 27, 2018, the State Auditor's Office informed the County that sufficient signatures were certified by the Clay County Board of Election Commissioners to commence an audit of the County pursuant to §29.230.2.

10. By letter dated December 18, 2018, the State Auditor's Office notified the County of the commencement of the audit, along with a description of the audit objectives and the responsibilities of County management during the audit.

11. The letter referred to in paragraph 10 was signed by the Commission.

12. In the description of audit objectives and the responsibilities of County management outlined in the correspondence to the County referred to in paragraph 10, the County was notified that the methodology of the audit would include "reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel, as well as certain external parties; and testing selected transactions."

13. At the commencement of an audit, survey work is done to obtain sufficient knowledge of a county's personnel, programs, and operations to plan the audit; to consider

significance and risk in planning; to define audit scope and objectives; and to develop the methodology and detailed plan for addressing the audit objectives.

14. As part of the survey period of any audit, records of the governing body's meetings are routinely reviewed in all types of audits required of the Missouri State Auditor under Missouri law.

15. In the course of conducting an audit, auditors survey government records, interview government personnel, and accept information from other persons with relevant information about the entity's conduct in using government resources.

16. Information obtained during this survey period is used to establish audit objectives and procedures.

17. Some of the persons from whom information is accepted as referred to in paragraph 15 are persons who seek to report government waste, fraud, and abuse anonymously as provided in §29.221.

18. Records and information sought in the course of an audit are used to conduct the audit as authorized by the Missouri Constitution and the Revised Statutes of Missouri.

19. Records and information sought in the course of this audit of the County are used to conduct the audit as authorized by the Missouri Constitution and the Revised Statutes of Missouri.

20. It is necessary for the conduct of the audit for official records to be reviewed, and for relevant personnel to be interviewed, including records and interviews as shown in Exhibits A and B.

21. Revealing to the County, the auditee, the reasons why certain questions are asked and why certain records are sought to be reviewed would compromise the integrity of the audit.

22. The County demanded to be told why certain records were sought.

23. Commission meeting minutes are a record of significant decisions made and discussion leading to those decisions.

24. It is necessary for auditors to review all Commission meeting minutes, both open and closed.

25. During the months of December 2018 and January 2019, audit staff requested Commission meeting minutes.

26. All requests for records by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

27. All requests for records by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

28. All requests for records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

29. All requests for records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

30. All requests for closed records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by County personnel designated to receive and respond to such requests.

31. All requests for closed records of Commission meeting minutes by audit staff to the County from the commencement of the audit until the filing of this action were received by records custodian Defendant Nicole Brown.

32. In response to requests for Commission meeting minutes, the audit staff were directed to the County's website for open meeting minutes, but denied access to closed meeting minutes in their entirety.

33. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes unless the records were open to the public.

34. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes unless the records were open within the meaning of Chapter 610 (the Sunshine Law).

35. In response to requests for Commission meeting minutes, the County refused to provide access to closed meeting minutes.

36. The County refused to provide access to closed meeting minutes by claiming that the County is not required to provide access to records other than those of the County's accounts and transactions.

37. The County's website does not contain all open minutes of meetings of the Commission.

38. On January 31, 2019, the Commission filed suit in the Circuit Court of Cole County seeking a declaratory judgment and injunction related to their claim that the State Auditor's Office's request for closed meeting minutes was an unconstitutional act because such a request constituted an unconstitutional "performance audit."

39. In the County's suit, the County objected to releasing records that might contain attorney-client privileged information. In spite of this limited objection, the Commission produced no closed meeting records during the pendency of that case, redacted or otherwise.

40. On January 31, 2019, the State Auditor's Office served the Assistant County Administrator and records custodian with a subpoena to produce all Clay County Commission meeting minutes for the calendar years of 2017 and 2018.

41. On February 4, 2019, the Commission amended their petition to include, among other things, the subpoena referenced in paragraph 40.

42. On April 8, 2019, the Circuit Court of Cole County denied the Commission's request for an injunction, and on October 23, 2019, that same court dismissed the remainder of the Commission's case ruling (1) that there is nothing *per se* unconstitutional about a records request; (2) that issues with the content of requested records are to be litigated in an action to enforce an administrative subpoena (which had not been filed); and (3) the Auditor is not limited to performing financial post-audits of county accounts, and is statutorily authorized to conduct "performance" audits.[2]

[2] The Commission did not challenge the constitutionality of the statute authorizing performance audits.

43. On October 31, 2019, the State Auditor's Office requested records and information from the County, including the request for open and closed Commission meeting minutes. The County did not fulfill the request.

44. On November 8, 2019, the State Auditor's Office served Assistant County Administrator and Records Custodian Nicole Brown with a subpoena attached as Exhibit A and incorporated by reference herein.

45. The November 8 subpoena set an audit deposition and records production date of November 25, 2019.

46. In response to the request set forth in paragraph 43 and the November 8 subpoena, the County refused to produce any Commission meeting minutes that are closed under the Sunshine Law, redacted or otherwise.

47. On November 25, 2019, Nicole Brown failed to appear for her deposition.

48. The County did not challenge the authority of the Auditor to subpoena Nicole Brown for the November 25, 2019, deposition.

49. Nicole Brown refused to appear for the November 25, 2019, deposition upon less than two business-days' notice to the Auditor that she had a "planned vacation."

50. On November 25, 2019, Defendant County failed to produce any meeting minutes that are closed under the Sunshine Law, redacted or otherwise.

51. A review of County meeting minutes is necessary to properly conduct a lawful audit.

52. Testimony from the County's designated records custodian is necessary to properly conduct this audit of the County.

53. Testimony from the County's Assistant County Administrator is necessary to properly conduct this audit of the County.

54. On November 22, 2019, the Auditor issued the subpoena attached hereto as Exhibit B, and incorporated fully herein.

55. The November 22, 2019, subpoena (Exhibit B) commanded Defendant Brown to appear and submit to questioning by the Auditor's Office and to produce the records listed.

56. Defendant Brown refused to submit to questions posed by auditors under the November 22, 2019, subpoena (Exhibit B).

57. Defendant Brown failed to produce all records requested in the November 22, 2019, subpoena (Exhibit B).

COUNT I - ENFORCEMENT OF NOVEMBER 8, 2019 SUBPOENA

58. Paragraphs 1 through 57 are incorporated and re-alleged as if fully set forth herein.

59. The Auditor's audit of the County is made pursuant to constitutional and statutory authority.

60. The records subpoenaed as shown in Exhibit A are not too indefinite.

61. The requirement of the attendance of the County's designated records custodian (Nicole Brown) is not too indefinite.

62. The requirement of the attendance of the County's Assistant County Administrator (Nicole Brown) is not too indefinite.

63. The records sought in the request for County Commission meeting minutes as shown in the subpoena are reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

64. The testimony sought from the County's designated records custodian (Nicole Brown) is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

65. The testimony sought from the County's Assistant County Administrator (Nicole Brown) is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

WHEREFORE, the Missouri State Auditor requests that this Court enter judgment enforcing its subpoena attached as Exhibit A in the following respects:

I. That Nicole Brown personally appear before the State Auditor or her representatives at a location and time to be set forth by separate Order of this Court, to answer questions under oath in connection with the audit of Clay County, Missouri.

II. That Nicole Brown and/or other responsible officials of Clay County, Missouri produce or make available to the State Auditor all records of Clay County Commission meeting minutes, both open and closed.

III. The County may make appropriate redactions for attorney-client privileged communications if a log is provided for each such redaction that contains sufficient information to determine whether the attorney-client privilege is properly invoked; and

IV. The County may make appropriate redactions for attorney work-product content if a log is provided for each such redaction that contains sufficient information to determine whether the work-product doctrine is properly invoked.

V. The County is not permitted to withhold any record from review by the State Auditor's Office unless such a review by the State Auditor is specifically prohibited by law.

VI. In conducting an audit, the State Auditor and her authorized representatives have the power to subpoena witnesses and to take testimony under oath, and to assemble records and documents by subpoena or otherwise.

COUNT II - ENFORCEMENT OF NOVEMBER 22, 2019 SUBPOENA

66. Paragraphs 1 through 65 are incorporated and re-alleged as if fully set forth herein.

67. The Auditor's audit of the County is made pursuant to constitutional and statutory authority.

68. The records subpoenaed as shown in Exhibit B are not too indefinite.

69. The requirement of the attendance of the County's designated records custodian (Nicole Brown) is not too indefinite.

70. The requirement of the attendance of the County's Assistant County Administrator (Nicole Brown) is not too indefinite.

71. The records sought in the request for the records of the County Commission as shown in Exhibit B are reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

72. The testimony sought from the County's designated records custodian is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

73. The testimony sought from the County's Assistant County Administrator is reasonably relevant to the performance of an audit by the Missouri State Auditor under Missouri law.

WHEREFORE, the Missouri State Auditor requests that this Court enter judgment enforcing its subpoena attached as Exhibit B in the following respects:

I. That Nicole Brown personally appear before the State Auditor or her representatives at a location and time to be set forth by separate Order of this Court, to answer questions under oath in connection with the audit of Clay County, Missouri.

II. That Nicole Brown and/or other responsible officials of Clay County, Missouri produce or make available to the State Auditor all records of Clay County Commission as shown in Exhibit B.

III. The County may make appropriate redactions for attorney-client privileged communications if a log is provided for each such redaction that contains sufficient information to determine whether the attorney-client privilege is properly invoked; and

IV. The County may make appropriate redactions for attorney work-product content if a log is provided for each such redaction that contains sufficient information to determine whether the work-product doctrine is properly invoked.

V. The County is not permitted to withhold any record from review by the State Auditor's Office unless such a review by the State Auditor is specifically prohibited by law.

VI. In conducting an audit, the State Auditor and her authorized representatives have the power to subpoena witnesses and to take testimony under oath, and to assemble records and documents by subpoena or otherwise.

COUNT III - DECLARATORY JUDGMENT

74. Paragraphs 1 through 73 are incorporated and re-alleged as if fully set forth herein.

75. The Auditor is conducting an ongoing audit of the County, and such audit will require the examination of records and witnesses that will include information and records that are not open, public records.

76. In the Auditor's conduct of the audit of the County, the Auditor is entitled to all records that are related to an audit conducted under the Missouri Constitution and in accordance with statute.

77. In the Auditor's conduct of the audit of the County, the Auditor is entitled to require witnesses to answer questions under oath.

78. In the Auditor's conduct of the audit of the County, the Auditor is entitled to question witnesses.

79. The need to examine records, question witnesses, and require witnesses to be examined upon oath as set forth herein has been and will be ongoing in nature.

80. The State Auditor has a legally protectable interest in performing her constitutionally and statutorily required duties in the manner provided by law.

81. Two subpoenas for records of the Commission has been served and full compliance has been refused.

82. A justiciable controversy exists.

83. The County's refusal to provide access to records is based upon the County's erroneous proposition that the State Auditor is not entitled to access to records that are closed under the Sunshine Law.

84. The County's refusal to provide access to County records is based upon the County's erroneous proposition that the State Auditor is not entitled to access to records absent a showing to the County as to how the content of such records is directly related to the receipt and expenditure of public funds.

85. The County's refusal to provide access to records is based upon the County's erroneous proposition that the State Auditor is prohibited by the Missouri Constitution from accessing certain records which include records closed under the Sunshine Law.

86. The County's refusal to provide access to records is based upon the County's erroneous proposition that the State Auditor is prohibited by the Missouri Constitution from accessing certain records which include records closed under the Sunshine Law absent a showing to the County as to how the content of such records is directly related to the receipt and expenditure of public funds.

WHEREFORE, the Missouri State Auditor requests that this Court enter judgment in favor of the Auditor, award her fees and costs in this action, and make the following declarations of law:

I. The State Auditor is permitted access to records of an auditee without regard to whether such records may be closed under Chapter 610 (the Sunshine Law).

II. The Missouri Constitution does not deny the State Auditor access to any particular record or any particular category of records;

III. The State Auditor is not required to make a showing to the County that the content of a record is related to the receipt and expenditure of public funds before the County is required to provide access to the record;

IV. With the exception of attorney-client privileged communications and attorney work product content, the County is not permitted to redact any information from any record on the basis that the information is not directly related to the receipt and expenditure of public funds;

V. The County is not permitted to withhold any record from review by the State Auditor's Office unless such a review by the State Auditor is specifically prohibited by law.

VI. In conducting an audit, the State Auditor and her authorized representatives have the power to subpoena witnesses and to take testimony under oath, and to assemble records and documents by subpoena or otherwise.

Respectfully submitted,

/s/ Joel E. Anderson
Joel E. Anderson, Mo Bar # 40962
Meghan Maskery Luecke, Mo Bar #64004
Missouri State Auditor's Office
301 W. High Street, Suite 880
Jefferson City, MO 65101
Telephone 573.751.4213
Facsimile 573.751.7984
Joel.Anderson@auditor.mo.gov

Attorneys for Plaintiff Missouri State Auditor

RULE 55.03 CERTIFICATE

The undersigned hereby certifies that the foregoing was filed electronically, the attorney shown thereon as the signer signed the original of the foregoing, and the original signed filing will be maintained by the filer for a period of not less than the maximum allowable time to complete the appellate process.

/s/ Joel E. Anderson
Joel E. Anderson, 40962

IN THE CIRCUIT COURT OF CLAY COUNTY, MISSOURI

NICOLE GALLOWAY, AUDITOR OF THE STATE OF MISSOURI, Plaintiff, v CLAY COUNTY, MISSOURI, et al., Defendants.	)	Case No 19CY-CV12168

JUDGMENT GRANTING PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

Now on this 23rd day of October, 2020, the Plaintiff appears by its attorney Joel E. Anderson and the Defendants appear by their attorney W. Joseph Hatley. The Court takes up the Plaintiff's Motion for Summary Judgment and the Defendants' Motion for Summary Judgment Arguments of Counsel are heard, and the Court being fully advised, finds as follows:

1. The State Auditor is authorized by the Missouri Constitution to conduct audits that are required by law. Audits required by Missouri Statute, including those specified in Chapter 29 of the Revised Statutes of Missouri (RSMo) are not limited by the Missouri Constitution to any particular type of audits.

2. The Missouri Constitution does not limit the Auditor's access to certain kinds of records or evidence in conducting an audit.

3. An audit under Section 29.235 RSMo that is required by law and performed in accordance with the provisions of Chapter 29 RSMo and performed in accordance with the provisions of Chapter 29 RSMo is a duty imposed on the Auditor that is related to the supervising and auditing of the receipt and expenditure of public funds as provided in Article IV, Section 13 of the Missouri Constitution.

4. Neither the Missouri Constitution nor Missouri Statutes require the Auditor to make a showing to any auditee as to how a particular record or set of records, or the testimony of witnesses is related to the receipt and expenditure of public funds prior to the duty to grant access to such records or witnesses during an audit.

5. Pursuant to Section 29.235 4(1), authorized representatives of the State Auditor may examine witnesses under oath in connection with a lawful audit without being licensed attorney

Wherefore, it is Ordered, Adjudged, and Decreed as follows:

a The Plaintiff's Motion for Summary Judgment is granted and the Defendants' Motion for Summary Judgment is denied

b The Defendants are Ordered to comply with both subpoenas (attached as Exhibit A and Exhibit B to Plaintiff's First Amended Petition) as follows:

i The Defendants are Ordered to produce all 2017-2019 meeting minutes, whether open or closed, redacted as specified in the subpoenas, and to the extent not already produced, within ten days of this Court's Order.

ii The Defendants are Ordered to produce the individual personnel performance appraisals of the persons and groups specified in the November 22, 2019 Subpoena within 10 days of this Court's Order

iii Defendant Nicole Brown is ordered to submit to an examination under oath by authorized audit staff at a reasonable time, whether or not such staff is licensed to practice law

James W. Van Amburg, Judge

IN THE MISSOURI COURT OF APPEALS WESTERN DISTRICT

CLAY COUNTY COMMISSION, Appellant, v. NICOLE GALLOWAY, AUDITOR OF THE STATE OF MISSOURI, Respondent.	)))))))))	WD83580 Opinion filed: December 29, 2020

APPEAL FROM THE CIRCUIT COURT OF COLE COUNTY, MISSOURI
THE HONORABLE JON E. BEETEM, JUDGE

Division One: Thomas N. Chapman, Presiding Judge,
Mark D. Pfeiffer, Judge and W. Douglas Thomson, Judge

This matter involves the issuance of a subpoena for closed session minutes of the Clay County Commission ("Commission") by Nicole Galloway, Auditor of the State of Missouri ("Auditor"). The Commission claims the minutes contain confidential attorney-client communications. The Commission appeals the trial court's judgment granting the Auditor's motion to dismiss the Commission's amended petition, which sought declaratory and injunctive relief, for failure to state a claim upon which relief may be granted. On appeal, the Commission does not challenge the trial court's dismissal of its amended petition but, instead, claims that the trial court

erred in including language in its judgment which they claim could be construed as ruling on the substantive merits of the Auditor's subpoena. We affirm.

Factual and Procedural History

The material facts are not in dispute. In August 2018, the Auditor notified the Commission that she would be performing an audit of Clay County, as requested by the requisite number of Clay County voters. In December 2018, while conducting the audit, the Auditor requested access to closed session minutes for the calendar years 2017 and 2018.

On January 31, 2019, the Commission filed a petition for declaratory relief, preliminary and permanent injunctions, and other relief ("Petition"). In the Petition, the Commission alleged that the closed session minutes requested by the Auditor contained attorney-client communications between the County and its attorneys. In count one, the Commission sought a declaratory judgment declaring that the Auditor does not have authority to access attorney-client communications between the County and its attorneys or the closed session minutes. In count two, the Commission sought injunctive relief alleging the County would be irreparably harmed by the exposure of the attorney-client communications. In count three, the Commission sought an accounting of the Auditor's charges. In count four, the Commission sought a determination that the Auditor's decision to seek attorney-client communications should be reversed or enjoined.

On the same date that the Commission filed the Petition, the Auditor served a subpoena ("Subpoena") on the assistant county administrator to produce all minutes of meetings of the Commission for the calendar years 2017 and 2018.

On February 4, 2019, the Commission filed an amended petition for declaratory relief, preliminary and permanent injunctions, and other relief ("Amended Petition"). The Amended Petition added the allegation that the Auditor served the Subpoena for the closed session minutes but otherwise sought the same relief sought by the Petition. On the same day, the parties filed a joint stipulated motion requesting the Subpoena be stayed during the pendency of the action.

On February 11, 2019, the Auditor moved to dismiss the Amended Petition on "on the ground that such claims are not justiciable, there is no reasonable likelihood of success on the merits, the Commission has failed to state a claim, and the Commission lacks standing." Therein, the Auditor alleged that the Commission's filing was a preemptive lawsuit claiming what *might* be at stake if it were to voluntarily comply with the Subpoena because the Auditor had not moved to enforce compliance with the Subpoena and the Subpoena was not self-enforcing.

On February 14, 2019, the Commission sought a preliminary injunction to enjoin the Auditor from taking any action to enforce the Subpoena for closed session minutes. On February 15, 2019, the trial court granted the joint stipulation motion to stay the Subpoena.

On March 26, 2019, a hearing was held on the Auditor's motion to dismiss and the Commission's motion for preliminary injunction. On April 8, 2019, the trial court

denied the Commission's motion for a preliminary injunction finding that "because enforcement of administrative subpoenas requires review by a circuit court, the Petitioners appear to have an adequate remedy at law. Accordingly, the Petitioners fail to demonstrate a likelihood of success on the merits and the request is denied."

On October 23, 2019, the trial court entered its order and judgment ("Judgment") granting the Auditor's motion to dismiss. The trial court found, in pertinent part:

> [1] The Commission's primary complaint is that the State Auditor requested closed meeting minute records, and such a request is unconstitutional because it is indicative of a "performance audit" and not restricted to a financial post-audit of transactions.
>
> [2] If there is content in such records that should not be disclosed, such an issue is properly raised in a proceeding to enforce an administrative subpoena.
>
> [3] THEREFORE, this Court finds that the Commission has failed to state a claim upon which relief may be granted as a matter of law, and this case is hereby dismissed with prejudice.[1]

On November 11, 2019, the Commission filed a motion to alter or amend the Judgment ("Motion to Amend") pursuant to Rule 73.01(d). The Commission requested that the trial court clarify that its judgment does not impair the Commission's right to challenge any subpoena issued by the Auditor in a subsequent proceeding by the Auditor to enforce her subpoenas. The Commission submitted a proposed judgment adding the following language after paragraph 2:

[1]The Judgment does not contain numbered paragraphs. The paragraphs are enumerated here for clarity of the analysis.

> Whether the Auditor is acting within the limits of her constitutional authority by requesting specific records is to be determined in a proceeding to enforce an administrative subpoena, not in this case. To be clear therefore, this judgment does not determine whether the Commission must produce any particular records.

Notably, the Commission's proposed judgment did not reflect any change to the dismissal of the case with prejudice. As the trial court did not rule on the Motion to Amend, it was deemed denied by operation of law after 90 days pursuant to Rule 78.06.[2] The Commission appeals.

Standard of Review

"A judgment sustaining a motion to dismiss for failure to state a claim upon which relief can be granted is reviewed de novo." *Smith v. Humane Society of United States*, 519 S.W.3d 789, 797 (Mo. banc 2017). "'A motion to dismiss for failure to state a claim' is solely a test of 'the adequacy of a plaintiff's petition.'" *Id.* (citation omitted). In reviewing a dismissal for failure to state a claim for relief, the appeals court should affirm the lower court if the dismissal is supported by any ground, whether or not the trial court relied on that ground. *Dujakovich v. Carnahan*, 370 S.W.3d 574, 577 (Mo. banc 2012).

Analysis

For its sole point on appeal, the Commission claims that the trial court erred in including language in its Judgment that could be construed as ruling on the substantive merits of the Auditor's subpoena for closed session minutes, because its order of dismissal had to be limited to the grounds asserted in the Auditor's motion

[2]All rule references are to Missouri Rules of Civil Procedure (2019), unless otherwise indicated.

to dismiss, in that the motion to dismiss the Commission's claims for declaratory and injunctive relief was limited to an argument that those claims were not justiciable. Notably, the Commission is not challenging the dismissal of the action.

Preliminarily, the Commission's point violates Rule 84.04(e), which requires the argument include the applicable standard of review. "'Compliance with Rule 84.04 is mandatory.'" *Wynn v. BNSF Railway Co.*, 588 S.W.3d 907, 913 (Mo. App. W.D. 2019) (citation omitted). "'A party's failure to comply with Rule 84.04 preserves nothing for appellate review.'" *Id.* (citations omitted). Nonetheless, we review the merits of the Commission's claim *ex gratia.*

(a) In the motion to dismiss, the Auditor expressly asserted that the Amended Petition should be dismissed for failure to state a claim upon which relief may be granted

The Commission claims that the trial court improperly dismissed the Amended Petition on grounds not raised in the Auditor's motion to dismiss. We disagree.

We will affirm a judgment of dismissal "if it can be sustained on any ground supported by the motion to dismiss," regardless of whether the trial court relied on that ground. *Basye v. Fayette R-III School Dist. Bd. of Educ.*, 150 S.W.3d 111, 114 (Mo. App. W.D. 2004); *Kinder v. Holden*, 92 S.W.3d 793, 805 (Mo. App. W.D. 2002). "In fact, 'if the court correctly dismissed the [action], the ground upon which the dismissal is based is immaterial.'" *Kinder*, 92 S.W.3d at 805 (citation omitted). "[W]e 'must affirm the trial court's dismissal if any ground asserted in the defendant's

motion is valid.'" *I.R. Kirk Farms, Inc. v. Pointer*, 876 S.W.2d 283, 285 (Mo. App. W.D. 1994) (citation omitted).

Here, the trial court dismissed the action finding that the Commission failed to state a claim upon which relief may be granted. The Commission claims that the Auditor's motion to dismiss was limited to an argument that the Commission's claims were not justiciable and, therefore, the trial court improperly dismissed on the ground that the Amended Petition failed to state a claim. The record does not support the Commission's argument. In its motion to dismiss, the Auditor moved for dismissal of "all claims on the ground that such claims are not justiciable, there is no reasonable likelihood of success on the merits, ***the Commission has failed to state a claim***, and the Commission lacks standing." The Commission fails to even acknowledge or address this fact in its brief. The Commission cites *Continent Foods Corp v. National-Northwood, Inc.*, 470 S.W.2d 315 (Mo. App. 1971), only for the statement that trial courts may not dismiss a petition for reasons not raised in the motion to dismiss. Where, as here, the ground relied on by the trial court was raised in the motion to dismiss, *Continent Foods Corp*. has no application. Thus, the trial court's dismissal of the action was properly based on a ground asserted in the Auditor's motion to dismiss.

(b) The Judgment expressly provides that a challenge to the merits of the Subpoena should be made in an action to enforce the Subpoena and, thus, does not support the conclusion that the Judgment foreclosed the Commission's ability to challenge a similar subpoena in a future proceeding

The Commission argues that the court's conclusion that the allegations in the Amended Petition did not state a claim could be read as ruling on the merits of the Amended Petition. The Commission claims that its concern is that the Judgment could be construed by a subsequent court as an order on the substantive merit of the Commission's objections to the Subpoena. Ultimately, the Commission requests that this court issue "a simple opinion holding that the dismissal of the Commission's [action] did not adjudicate the merits of the Commission's objections to the Auditor's subpoena[.]" This reading of the Judgment is uncontested by the Auditor on appeal. The Auditor states,

> The language from the judgment directly addresses and affirms the right of the Commission to challenge any records request from the Auditor in an appropriate proceeding. . . . Because the trial court explicitly held that any challenge to the compulsory production of records is to be made in an action to enforce an administrative subpoena, there is no reasonable reading of the court's judgment that would suggest that the trial court was ruling that the Commission would be foreclosed from challenging the authority of the Auditor to obtain specific records in another proceeding.

However, the Auditor maintains that this court should decline to issue an opinion requested by the Commission because the trial court offered no such ruling on the merits directly or by implication in the first place.

We agree that the Judgment did not adjudicate the merits of the Commission's objections to the Subpoena. Instead, the trial court ruled that such objections should be addressed in an action to enforce a subpoena. At the time of such an enforcement action, *any* appropriate challenge to the subpoena may be made.[3] Accordingly, the

[3]The Commission challenged the Auditor's constitutional power to obtain certain records. The trial court found there was nothing *per se* unconstitutional about the records request. We do not

Commission is not foreclosed from challenging the authority of the Auditor to obtain specific records in future proceedings. We find the language of the Judgment is clear and, therefore, the trial court did not err in denying the Commission's Motion to Amend.

(c) The Commission's argument that the Judgment of dismissal should have been entered "without prejudice" was not raised with the trial court and, therefore, is not preserved for our review

The Commission requests that we enter an order pursuant to Rule 84.14 that the trial court should have entered, dismissing the suit ***without*** prejudice. Rule 78.07(c) requires "In all cases, allegations of error relating to the form or language of the judgment, including the failure to make statutorily required findings, must be raised in a motion to amend the judgment in order to be preserved for appellate review." The Commission filed a motion to amend but did not include its claim that the Judgment should be entered "without prejudice." In fact, *the proposed judgment submitted by the Commission* with its motion to amend *specifically stated the Judgment should be entered with prejudice*. Thus, the claim is not preserved for our review. Moreover, in light of our determination that the Judgment does not foreclose the Commission from challenging the authority of the Auditor to obtain specific records in another proceeding where the Auditor seeks to enforce a subpoena, we fail to see how a ruling without prejudice is necessary.

---

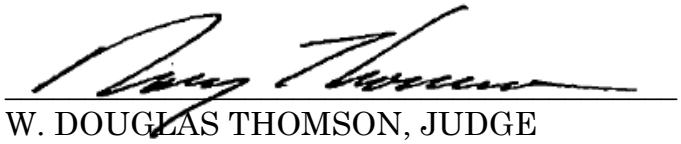
determine whether the trial court correctly found that the Auditor has such power because, like *all* challenges made against such a subpoena, it should be made in an appropriate enforcement action.

Nonetheless, such a designation triggers an inquiry of our ability to review the matter. Upon review, we find that whether the Judgment was entered with or without prejudice is of no consequence in this case because either designation results in the same outcome: that a challenge to such a subpoena should be made in an enforcement proceeding and not the declaratory relief action chosen by the Commissioner.

Point is denied.

Conclusion

We affirm the trial court's judgment.



W. DOUGLAS THOMSON, JUDGE

All concur.

OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Tom Salisbury, Interim County Administrator
1 Courthouse Square
Liberty, MO 64068

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the Fletcher Daniels State Office Building, Room 502, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Monday, March 23, 2021, for purposes of providing testimony about and producing for examination, copying, and interrogation the records and subjects described in Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Kelly Davis at 301 W. High St., Room 880, Jefferson City, MO 65102, to be received no later than the appearance date listed above.

ISSUED this 10th day of March, 2021, pursuant to Section 29.235.4(1) of the Revised Statutes of Missouri.

Nicole Galloway
Missouri State Auditor

OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

The full personnel files and the 2018 timesheets and 2018 payroll disbursement data (i.e. listing of payments made to these individuals in 2018) for the following individuals:

a. Laurie Portwood
b. Nicole Brown
c. Brad Garrett

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Where an attorney-client privileged communication or the attorney work product doctrine for imminent or pending litigation is asserted as a basis for redaction of any portion of any record requested, the county must provide a privilege log or statement noting the reason for each assertion of privilege or the work product doctrine. Such log must describe the nature of the redacted information in sufficient detail to permit the State Auditor's Office to assess the applicability of the attorney-client privilege or work product doctrine.

IN THE CIRCUIT COURT OF CLAY COUNTY, MISSOURI
DIVISION 4

STATE OF MISSOURI ex rel Sheriff Paul Vescovo, III	)	
Relator,	)	
vs.	)	**Case No. 19CY-CV04353**
CLAY COUNTY, Missouri, et al	)	
Respondents.	)	

FINDINGS OF FACT AND CONCLUSIONS OF LAW

FINDINGS OF FACT

Background/Parties

1 Relator, Paul Vescovo, III, is an individual residing in Clay County, Missouri, and is the duly elected Sheriff of Clay County, Missouri, operating under the authority of Chapter 57 of Missouri Revised Statutes

2 Respondent Clay County, Missouri is a political subdivision of the State of Missouri and is a county of the first class authorized and empowered to act as a legal subdivision of the state under Article VI of the Missouri Constitution and Chapters 49, 50 and 67 of the Missouri Revised Statutes

3 The Clay County Commission ("Commission") is the general governing authority of Clay County, Missouri The Commission is comprised of three (3) commissioners, Jerry Nolte, Luanne Ridgeway, and Gene Owen

4 Respondent Jerry Nolte ("Nolte") is an individual residing in Clay County, Missouri sued in his official capacity as the duly elected Presiding Commissioner of Clay County

5 Respondent Luanne Ridgeway ("Ridgeway") is an individual residing in Clay County, Missouri sued in her official capacity as the duly elected Eastern Commissioner of Clay County, Missouri

6 Respondent Gene Owen ("Owen") is an individual residing in Clay County, Missouri sued in his official capacity as the duly elected Western Commissioner of Clay County, Missouri

7 The Chief Budget Officer of Clay County is Laurene Portwood ("Portwood"), who also holds the title of Assistant County Administrator

8 The budget officer for the Sheriff's Office is Captain Steven K Siercks, who also holds the title of Administrative Division Commander

9 The Detention Division Commander for the Sheriff's Office is Captain Cathy Compton

10 As the duly elected Sheriff of Clay County, Relator has many duties, statutory and legal, for which he and The Office of the Sheriff of Clay County are responsible, including

A To be the "jailer" for the county and to receive and care for all persons apprehended by the other officers of the county, including the duty to care for all inmates and prisoners humanly RSMo § 221 020,

B To be the conservator of peace within the county and to commit all offenders to jail for failure to recognize the peace RSMo § 57 100,

C To regularly patrol and police all county roads and highways RSMo § 57 113,

D To enforce all laws designed to safeguard the highways and citizens of the county RSMo § 57 113,

E To suppress assaults, batteries, riots, etc , and to apprehend and commit all felons to jail RSMo § 57 100, and

F To execute all process directed to the Sheriff RSMo § 57 100

11 As a separate office and department of Clay County, all salaries, administration, operating, and other expenses necessary to carry out these duties and obligations of the Sheriff's Office are derived from County funds, with the payment of such expenditures authorized by the County Treasurer's Office in accordance with the annual County budget

12 While a separately elected office, the Sheriff's office budget is set and controlled by the Commission, pursuant to Missouri's budget statutes

13 The Sheriff's office total budget is comprised of several components, including but not limited to an "Operating Budget," covering "contractual and commodities" expenses for operating the Sheriff's Office

14 The Sheriff's Operating Budget is separate and apart from the budget for the Sheriff's office salaries and compensation for staff and officers

15 For the 2019 budget year, the County Budget Office, and Commissioner Ridgeway decided to break down the Sheriff's Operating Budget into five (5) basic lines or "silos," the term used by the County Budget Office The five "expense line items," are as follows

A Field Operations,

B Civil Process & Court Security,

C Detention,

D Administration, and,

E 911 Emergency Management

16 The Sheriff's Operating Budget for the years 2016 to 2019 are as follows

2016	**2017**	**2018**	**2019**
$2,527,186	$2,578,366	$2,114,743	$1,788,829

TE-1

17 Pursuant to state law and statutes, the Commission and/or other authorized agents of the County enter into contracts, binding Clay County, which support the Sheriff's Operating Budget Request each year, and said contracts establish term and supply pricing and minimum estimates of County expenditures for the Sheriff's office and the County

18 A significant portion of the Sheriff's Detention portion of his Operating Budget are contracts for food for the inmates, (*TE- 20*) and for healthcare for the inmates, (*TE-24, 25, 26*) These contracts cover the 2019 budget year and are contractual obligations of Clay County

19 The Budget Process and Requisition and Payment Process is a system of checks and balances, ensuring that expenditures are made within an approved budget, reviewed by multiple parties and permit individual offices, such as the Sheriff's office, to enable them to meet their legal obligations to the citizens of Clay County

20 Within the Budget Process and Requisition and Payment Process the Sheriff's office acts as proposer of the budget and a contract administrator of all expenditures relevant to the Sheriff's office's budget The Sheriff has no authority to enter into contracts to bind the County or to pay or not to pay specific requisitions The Sheriff's office's role is best described as a "contract administrator" for the Sheriff's budget

21 On July 27, 2018 the Sheriff's office submitted its 2019 Operating Budget Request using the account number of 279/556, as historically required by the County's budget officers *TE-3*

22 The Sheriff's 2019 Operating Budget Request was in conformity with §50 540 and was based on the Sheriff's office's expenditure estimates based on historical information, as well as other anticipated or requested expenditures and including the various contracts for services and

commodities entered into by the County by way of written contracts, approved and signed by the then County Administrator and current Commissioners

23 The significant contracts which underlie and support the Sheriff's 2019 Operating Budget Request include but are not limited to contracts for food, healthcare, and related services and commodities *TE-24, 25, 26, and 20*

24 In mid-August 2018, representatives of the Sheriff's office, including Captain Siercks, met with representatives of the Clay County Budget office, including Chief Budget Officer Portwood, to discuss the Sheriff's budget request for 2019 and to answer any questions from Chief Budget Officer Portwood

25 In late November 2018, the County Budget Office filed its "2019 County Proposed Budget" online for officeholders to review *TE-4* The Proposed Budget was Clay County's only response to the Sheriff's 2019 Operating Budget Request and it contained the following

A Without notice to the Sheriff, the Chief Budget Officer for Clay County "reorganized" the Sheriff's 2019 Operating Budget Request into five (5) separate line item accounts for "contracts" and "commodities" for "Field Operations," "Civil Process & Court Security," "Detention," Administration," and "911 Emergency Management" *TE-4, 2*

B The 2019 County Proposed Budget set out columns and numbers for "2017 Actual," "Modified 2018 Budget," "Projected 2018 Expenditures," "2019 Amended Request," and "2019 Proposed" The "2019 Amended Request" was made to appear as though this was the Sheriff's Office's amended request for the Sheriff's 2019 Operating Budget, when in fact it was not prepared by the Sheriff's office

C Neither the Sheriff's 2019 Budget Request nor the requested amounts were contained in the County's 2019 Proposed Budget *TE*-4

26 Following the receipt of the County's 2019 Proposed Budget, (*TE-4*), the Sheriff's office sent written communications to Chief Budget Officer Portwood, giving the County's Budget Office notice that the County's proposed budget for the Sheriff's Operating Budget failed to meet

the funding necessary for the Sheriff's Detention Division by some $1 4 million in anticipated detention costs Specific written communications included

A An email from Captain Siercks to Chief Budget Officer Portwood dated December 5, 2018, (*TE-9*),

B A letter from Sheriff Vescovo to the County Commission and Budget Team dated December 6, 2018, (*TE-17*) Relator's offices put the Commission and Budget Team on notice that the 2019 County Proposed Budget did "not come anywhere near meeting the funding necessary for the two biggest ticket items in the Sheriff's Detention Budget ", and

C An email from Captain Cathy Compton to Commissioner Ridgeway putting the Commission on notice that the proposed budget fails to meet the 2019 funding necessary to pay the detention contracts for food and healthcare *TE-54*

27 The only response the Sheriff's office received to these communications and concerns was Chief Budget Officer Portwood's email response of December 5, 2018, "I recommend that you review the complete Sheriff's budget and be prepared to discuss with the Commission where other funds may be reallocated within the law enforcement funds " *TE-9*

28 From early December 2018 through the adoption of the County's 2019 Budget on January 28, 2019, Chief Budget Officer Portwood, Commissioner Ridgeway and the Clay County Budget Office knew that the budget for the Sheriff's Operating Budget failed to provide funds to meet the Detention and Administration line items in the 2019 Sheriff's Operating Budget and therefore failed to present a complete financial plan for the ensuring 2019 budget year *TE-18, 19*

29 On January 28, 2019, the Commission adopted the County's 2019 Budget with a two to one vote, with Commissioners Ridgeway and Owen voting in favor of the Budget and Commissioner Nolte voting against the Budget *TE-12*

30 The Commission's adopted 2019 Budget made cuts to the Sheriff's 2019 Operating Budget Request, including an over 60% reduction of funds requested for contract and commodities

expenditures underlying the following "re-organized" sub-accounts of the Sheriff's 2019 Operating Budget

Account No.	Description	Requested Budget	Adopted Budget	Difference
279-554-301	Civil Process & Court Security Commodities	$231,839	$68,553	$163,286
279-555-209	Detention Contractual	$1,579,410	$532,571	$1,046,839
279-555-301	Detention Commodities	$179,375	$164,478	$14,897
279-556-209	Administration Contractual	$445,114	$214,896	$230,218
279-556-301	Administration Commodities	$365,435	$66,368	$299,067
	Total	$2,801,173	$1,046,866	$1,754,307

TE-2, 12

31 The County Commission approved the 2019 Sheriff's Operating Budget at $1,788,829 00, against the $3,177,273 Sheriff's 2019 Operating Budget Request for a deficiency of $1,388,444 00 *TE-2, 12*

32 The County's approved Budget for 2019 shorted the anticipated need for Inmate Food Service in the amount of $319,000 and for Inmate Medical Care in the amount of $436,152 for a shortage of $755,152 needed to provide for inmate food and healthcare *TE-14* This is the amount needed for the County to fulfill its contractual obligations pursuant to the County's contracts with these providers of goods and services *TE-14* This Court heard no evidence as to why this was done, and specifically finds that, based on the testimony of Portwood, there was no reason

33 The Sheriff's Requested budget for contracts and commodities for Detention, which includes but is not limited to the amounts needed to meet the County's contracts with these providers of goods and services for food and healthcare, was $1,758,785 and the County's 2019 Budget for Detention contracts and commodities was $697,049 *TE-2, 55, 56*

34 On June 14, 2019, the Sheriff's office put the Clay County Commission on notice that because of the "inadequate funding" for Detention accounts for Inmate Medical Care and Inmate Food Service that additional funds were needed to "fulfill the County Commission-approved contracts for the remainder of 2019 and to adequately care for the custody of the inmates confined to the Clay County Detention Center."

35 The Sheriff's office requested $755,152 in additional funding that would be needed for contracted Inmate Medical Care ($436,152) and for contracted Inmate Food Service ($319,000) *TE-14*

36 On June 20, 2019, Chief Budget Officer Portwood responded to the REQUEST FOR OFFICIAL ACTION by stating "This item should not be placed before the Commission due to pending litigation." TE-15

37 On June 24, 2019, after the Sheriff's office asked for a clarification, Chief Budget Officer Portwood responded by stating "Per Counsel's advice, matters pertaining to pending litigation should not be placed before the commission."

38 Chief Budget Officer Portwood refused to consider the Sheriff's office's REQUEST FOR OFFICIAL ACTION *TE-15*

39 This Court specifically finds that Chief Budget Officer Portwood's testimony was at best not credible

40 As of the date of trial, the following invoices from the vendor providing medical and dental care for inmates at the Clay County Detention Center, Advanced Correctional Healthcare, Inc have remained unpaid

Date	Invoice #	Amount
7/1/2019	87098	$72,692 92

8/1/2019	88132	$72,692 92
	Total	**$145,385.84**

TE-50

41 As of the date of trial, the following invoices from the vendor providing food for inmates at the Clay County Detention Center, Trinity Services Group, Inc , have remained unpaid

Date	Invoice #	Amount
6/28/2019	3022400047	$4,267 67 (incl partial payment)
6/28/2019	3022400048	$96 08
7/5/2019	3022400055	$9,248 73
7/12/2019	3022400056	$9,168 95
7/12/2019	3022400057	$149 79
7/19/2019	302240059	$9,142 43
7/19/2019	3022400061	$383 15
7/26/2019	3022400062	$9,126 32
7/26/2019	3022400063	$125 24
8/2/2019	3022400065	$8,730 01
8/2/2019	3022400067	$1,028 96
8/9/2019	3022400068	$8,742 90
8/9/2019	3022400070	$210 95
	Total	**$60,421.18**

TE-51

42 Relator testified it is his belief Chief Budget Officer Portwood proposed, and Commissioners Ridgeway and Owen voted for the cuts in the Sheriff's Operating Budgets in 2018 and 2019 as retaliation for the Sheriff taking the complaint by the County Clerk of the tampering with public records by Clay County's Chief Budget Officer, Laurene Portwood *Testimony of Sheriff Vescovo*

43 Respondents Clay County, Commissioners Ridgeway and Owen did not offer any explanation for the decreases in the Sheriff's Operating Budget for the years of 2018 and 2019

CONCLUSIONS OF LAW

1 None of the parties have contested jurisdiction or venue in this matter, and the Court concludes it has jurisdiction and venue is proper pursuant to the relevant Missouri rules, statutes, and Article V, section 14, of the Missouri Constitution as interpreted by the Missouri Supreme Court *See e g* Supreme Court Rules 94 01, 94 03, RSMo §§ 536 150, 508 010, *J C W ex rel Webb v Wyuciskalla*, 272 S W 3d 249, 254 (Mo Banc 2009)

2 The procedure for the preparation and execution of Clay County's annual budget is set out in Missouri's County Budget Law, RSMo §§ 50 525, *et seq* "The purpose of the County Budget Law is succinctly stated The annual budget shall present a complete financial plan for the ensuing budget year " RSMo § 50 550, *Allen v Butler County*, 743 S W 2d 527, 528 (Mo App 1987)

3 To this end, "all offices, departments, courts, institutions, commissions or other agencies," RSMo § 50 640, are to "prepare and submit to the budget officer estimates of its requirements for expenditures and its estimated revenue for the next budget year " RSMo § 50 540

4 The County Budget Officer compiles each office and agency budget request, and then prepares a budget document transmitted to the Clay County Commission RSMo § 50 540 4

5 If the County Budget Officer recommends a decrease in the estimate of any County office or department in the proposed budget to the Commission, special notice and opportunity to be heard by the Commission must be given to the office or agency before adoption of the budget RSMo § 50 540 5

6 The Commission then has the authority to approve the proposed budget, including any increases or decreases, and to "revise, alter, increase, or decrease the items contained in the budget and eliminate any item or add new items " RSMo § 50 610

7 However, the County Budget Laws mandate that the final budget adopted by the Commission "shall contain adequate provisions for the expenditures necessary for the salaries, office expenses and deputy and clerical hire of all county officers and agencies " RSMo § 50 550

8 Further, all contracts "imposing any financial obligation on the county" must be accompanied by "a balance otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made, each sufficient to meet the obligation incurred and unless the contract or order bears the certification of the accounting officer so stating " RSMo § 50 660 *Also see Allen*, 743 S W 2d at 528

9 Mandamus is an appropriate remedy to compel a county commission to budget expenses within the requirements of the law *Allen*, 743 S W 2d at 528

10 In order to issue a writ of mandamus, this Court must find (i) "an existing, clear, unconditional legal right in the relator," and (ii) "a corresponding present, imperative, unconditional duty on respondent " *State ex rel St Joseph Hosp v Fenner*, 726 S W 2d 393, 395 (Mo App 1987)

11 The Court finds both elements are satisfied here Specifically (1) Relator has a clear, unequivocal and specific right to have Respondents appropriate and set aside funds for payment of the County's approved contracts as requested and submitted in Relator's 2019 Operating Budget Request and/or directly pay the County's approved contracts underlying the Sheriff's accounts making up the Sheriff's 2019 Operating Budget, and (2) Respondents have the

present, imperative, and unconditional duty to pay the County's approved contracts as requested and submitted in Relator's 2019 Operating Budget Request

12 The county commission and its members are "agents of the county with no powers except those granted and limited by law." *Allen*, 743 S.W.2d at 528. "[L]ike all other agents, it must pursue its authority and act within the scope of its powers" and "cannot bind a county by an act contrary to prescribed procedure or to a statutory restriction upon [its] power." *Id.*

13 The Missouri Supreme Court has made clear that "[o]nce appropriations are fixed and the Appropriation Order entered, the Commission may not control the spending decisions of [a County officeholder] made within appropriations to that office." *Kuyper v. Stone County Commission*, 838 S.W.2d 436, 440 (Mo. 1992). The Court further stated that "within that Fiscal Year, an [officeholder] may expend funds appropriated to his or her office as he or she sees fit, provided the expenditures are within the limits and for the purposes set out in the Appropriation Order." *Id.*

14 While the legislature generally vests a county commission with ultimate authority over the "county's coffers," it has also limited this authority by requiring minimum budget appropriations under certain circumstances. *See State ex rel. Hunter v. Lippold*, 142 S.W.3d 241, 245-246 (Mo. App. W.D. 2004), *Hunter v. County of Morgan*, 12 S.W.3d 749, 760–61 (Mo. App. W.D. 2000).

15 As the court noted in *Allen*, "[a]n express restriction upon such power is the County Budget Law" itself. 743 S.W.2d at 528. That is, the same laws from which Respondents' discretionary budgeting power is derived also impose fundamental statutory limitations on that power by requiring that

A "the annual budget shall present a complete financial plan for the ensuing budget year [and] shall set forth all proposed expenditures for the administration, operation and maintenance of all offices " RSMo § 50 550, and

B all contracts "imposing any financial obligation on the county" be accompanied by "a balance otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made, each sufficient to meet the obligation incurred " RSMo § 50 660

16 These statutory restrictions are "mandatory and not merely directory " *Allen*, 743 S W 2d at 529 That is, by use of the word "shall" in § 50 550, the legislature created a clear, non-discretionary duty on the Commission to adopt a budget with adequate provisions for necessary expenditures of Relator's office *State ex rel Hunter*, 142 S W 3d at 245-246 Likewise, § 50 660 creates a clear, non-discretionary duty to, *at a minimum*, appropriate and/or set aside all funds required to make payments due under written and approved county contracts *Id*

17 Further, "although a writ of mandamus may not be used to control the exercise of discretion in good faith, it will lie where a supposed discretion has been exercised arbitrarily, capriciously or in bad faith, in those circumstances it being regarded that the field of discretion was abandoned " *State ex rel Kopper Kettle Restaurants, Inc v City of St Robert*, 424 S W 2d 73, 80–81 (Mo App 1968)

18 The County Commission, either by and through its Budget Officer or on its own, cannot on the one hand purposefully underfund a specific line item for services that are mandatory due to the County Commission's own contractual obligations, and one the other hand intentionally restrict the authority of the Sheriff by a county ordinance to move monies within his overall budget, and then suggest that the Sheriff use other funds at his discretion

19 The credible and competent evidence is that Respondents Clay County and Commissioners violated these clear, non-discretionary duties by knowingly failing to budget and appropriate enough money in the 2019 Adopted Budget to make payments on the County's obligations under the various contracts underlying Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts

20 The credible and competent evidence is that Chief Budget Officer Portwood was aware that the 2019 Proposed Budget she submitted to the Commission in November 2018 did not present a complete financial plan or set forth all expenditures necessary for Relator to meet his legal duties as the lawfully elected Sheriff of Clay County, in that it failed to provide enough funds in Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts to cover payments that would need to made to vendors under contracts entered into by the County, including inmate food, healthcare and other goods and services at the Clay County Detention Center

21 The credible and competent evidence is that Chief Budget Officer Portwood also failed to give Relator the special notice required by § 50 540(5)(1) when she submitted the 2019 proposed Budget to the Commission in November 2018

22 The credible and competent evidence is that Respondents Ridgeway and Owen voted to pass the 2019 Adopted Budget in January 2019, knowing that it did not present a complete financial plan or set forth all expenditures necessary for Relator to meet his legal duties as the lawfully elected Sheriff of Clay County, in that it failed to appropriate enough funds in Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts to cover payments that would need to made to vendors under contracts entered into by

the County, including inmate food, healthcare and other goods and services at the Clay County Detention Center

23 The credible and competent evidence is that due to Respondents' failure to meet their statutory obligations under RSMo §§ 50 550 and 50 660, Relator's office ran out of budgeted funds necessary to fulfill the Sheriff's duties and obligations of providing food, medical care, clothing and other goods and services necessary for the custody and care of inmates confined to the Clay County Detention Center in June 2019

24 The credible and competent evidence is that all attempts by Relator to have Respondents appropriate additional funds necessary to make payments on the County's obligations under the various contracts underlying Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts through the County budget administrative process have been fruitless, including Chief Budget Officer Portwood's, and the Clay County Commission's, refusal to place the issue on the Commission's agenda [1]

25 The credible and competent evidence is that the intent of Respondents' manipulation of the budgeting process and failure to meet their statutory obligations under RSMo §§ 50 550 and 50 660, as set out herein, is to force Relator to use statutory funds and/or money budgeted for other purposes to pay the County's obligations under the various contracts underlying Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts *See e g*, RSMo §§ 50 535 2, 50 565 4, 488 5026 3

26 The credible and competent evidence also shows that pursuant to the Appropriation Order passed with the 2019 Adopted Budget, 2019-ORD-02a, the Sheriff is only authorized to make expenditures "solely for the purposes and objects described in each expense line" of the

[1] It is unclear from the record why Presiding Commissioner Nolte chose not to either place this issue on the agenda, or take it up during an open session of the Commission meeting

budget, and "not authorized to expend sums in excess of the amounts of each expense line item shown for that particular purpose and object" *TE-12, at pg 21*

27 The credible and competent evidence is that Respondent's actions were "arbitrary, capricious or in bad faith" to the extent they intentionally manipulated the budgeting process in order to force Relator, after the fact, to divert discretionary or other funds designated for another purpose to fulfill the County s known contractual obligations related to such critical expenditures as food, healthcare, and clothing for inmates at the County jail

28 The Court finds there is no legal authority which requires Relator to use discretionary funds or funds appropriated for another purpose to pay the County's obligations under the various contracts underlying Relator's Detention Contractual and Commodities and Administration Contractual and Commodities accounts, and, more importantly, would violate the Appropriation Order passed by the Commission with the 2019 Adopted Budget

29 As to Count I, the Court finds Respondents, individually and collectively, have an affirmative and ministerial duty and a mandatory obligation imposed by law to

A To immediately transfer, sequester and set aside the additional amount of $436 152 from the Clay County Clay County General Fund Budget to Account numbers 279-555-209 and 279-555-301 to cover the financial obligations of the County for the contracted Inmate Healthcare Services with Advanced Correctional Heath Care (#2019-125),

B To immediately transfer, sequester and set aside the additional amount of $319,000 from the Clay County Clay County General Fund Budget to Account numbers 279-555-209 and 279-555-301 to cover the financial obligations of the County for the contracted Inmate Food Service with Trinity Services Group Inc , (#2018-401), and

C To immediately transfer, sequester and set aside the additional amount of $230,218 from the Clay County General Fund Budget to Account numbers 279-556-209 and 279-556-301 to cover the financial obligations of the Office of the Sheriff for Administration

30 As to Count II, the Court denies the relief requested

31 As to Count III, Missouri statutes provide authority for Relator to pay for attorneys' fees from his budget

> The sheriff of any county may employ an attorney at law to aid and advise him in discharge of his duties and to represent him in the court The sheriff shall set the compensation for an attorney hired pursuant to this section within the allocation made by the county commission to the sheriff's department for compensation of employees to be paid out of the general revenue fund of the county

RSMo § 57 104 1

32 By the clear terms of the statute, the Sheriff may pay his attorneys from "the allocation made by the county commission to the sheriff's department for compensation of employees " *Id*

33 This Court has no authority to require Clay County to compensate Relator's attorneys over and above that which has been allocated by the Commission for Sheriff's office employees and/or attorneys for this budget year

34 Therefore Count III is denied

IT IS THEREFORE ORDERED ADJUDGED AND DECREED: That the Clay County Commission allocate and budget and additional $755,152 00 into Fund 279 Department 555 to be used by the Sheriff to satisfy the existing contracts for the food and health care of Detainees in the Clay County Detention Center for the remainder of 2019 Additionally, the Clay County Commission is Ordered to allocate and budget an additional $230,218 00 for the Administrative costs of the operation of the Detention Center into Fund 279 Department 555 That the Writ of Mandamus is hereby issued

Dated August 29, 2019

Daren L Adkins, Assigned Judge

In the Missouri Court of Appeals Western District

STATE OF MISSOURI EX REL SHERIFF PAUL VESCOVO, III,	**WD83130**
Appellant-Respondent,	**CONSOL. WITH: WD83172 and WD83196**
v.	
CLAY COUNTY, MISSOURI, ET AL.,	**OPINION FILED:**
Respondents-Appellants.	**DECEMBER 5, 2019**

Appeal from the Circuit Court of Clay County, Missouri
The Honorable Daren Lee Adkins, Judge

Before Special Division: Alok Ahuja, Presiding Judge, Gary D. Witt, Judge, Anthony Rex Gabbert, Judge

INTRODUCTION

In this consolidated appeal, we consider the cross-appeals of Appellant-Respondent Sheriff Paul Vescovo, III and Respondent-Appellants Clay County, Missouri and Clay County, Missouri Commissioners Gene Owen and Luann Ridgeway (the "County"). Respondent Jerry Nolte, also a Clay County, Missouri Commissioner, appeared as a defendant below and appears before us now solely as a respondent.[1] This appeal arises from an action before the Circuit Court

[1] All three members of the Clay County Commission were named as defendants in the Sheriff's lawsuit, in their official capacities. Commissioner Nolte appeared through separate counsel from the County and the other Commissioners, and participated extensively in proceedings both here and in the circuit court. Commissioner Nolte took a position largely aligned with the Sheriff, and contrary to the position of the majority of the Commission of

of Clay County, Missouri where Sheriff Vescovo sought a writ of mandamus, declaratory relief, and attorney's fees. Sheriff Vescovo raises one point on appeal, claiming the circuit court erred in not awarding him attorney's fees. The County raises one point on appeal, claiming the circuit court erred in issuing its writ of mandamus. We affirm the issuance of the writ of mandamus, reverse the denial of attorney's fees by the trial court but deny the Sheriff's motion for attorney's fees for the appeal, and remand for further proceedings.

BACKGROUND

The facts, in the light most favorable to the judgment, are as follows. Sheriff Vescovo is the duly elected Sheriff of Clay County, Missouri. Clay County, Missouri, a first class county under state law, is a political subdivision of the State of Missouri. The Clay County Commission is the governing authority of Clay County, and it is comprised of three elected commissioners: Jerry Nolte, Luanne Ridgeway, and Gene Owen. Commissioners Nolte, Ridgeway, and Owen were sued in their official capacities. Laurene Portwood, who is not a party to this appeal but figures prominently in the relevant events, is both the Chief Budget Officer of Clay County and the Assistant County Administrator.

Sheriff Vescovo has many legal duties, largely prescribed by statute, which include the duty to be the "jailer" for Clay County. As jailer, he is responsible for the custody and humane care of all inmates and prisoners. He is also charged with keeping the peace, patrolling and policing county roads and highways, committing offenders to jail, enforcing public safety laws,

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which he is a member. We have serious reservations whether a single legislator, who took a minority position on a challenged legislative action, and who is sued solely in his or her official capacity, has standing to litigate his or her minority position, independently from and in opposition to the legislative body of which the legislator is a part. We need not ultimately resolve that issue here, however, since we have no similar concerns regarding the Sheriff's standing, and Commissioner Nolte raises no new issues not already presented by the Sheriff. Additionally, none of the parties objected to his participation in this litigation or raised arguments challenging his standing.

providing courthouse security, and serving process. Although he is a separately elected official, and he presides over a separate office and department, his budget is explicitly set and controlled by the Clay County Commission, pursuant to state law.

As part of the budgeting process, Sheriff Vescovo's office, along with other county departments, presents a proposed department budget to the County's Chief Budget Officer, Laurene Portwood. Portwood then compiles and presents the various proposed budgets to the Commissioners as a proposed budget for the county as a whole, making adjustments as deemed necessary in light of the needs of the County. The Sheriff's budget includes an operating budget, which is separate from the budget used to pay personnel. The Sheriff's operating budget for the years 2016 and 2017 was approximately $2.5 million. His operating budget in 2018, which was cut for reasons discussed below, was $2.1 million. In 2019, he requested $3.1 million. This proposed operating budget was based on estimated expenditures calculated in part from historical information regarding prior years' actual expenditures. Throughout these years, the County's revenues increased each year.

A sizable portion of the Sheriff's proposed operating budget for 2019 was for operation of the county jail, including monies to fulfill contractual obligations with vendors providing inmate food, healthcare, and other commodities. The contracts establish term and supply pricing and estimates of the expenditures the County should expect to make under the contracts. The contract for inmate food sets forth a per meal price. The healthcare contract includes fixed fees for onsite medical personnel. As required by state law, vendor contracts were entered into and approved by the Commission. Chief Budget Officer Portwood, pursuant to authority granted to her by the Commission, personally signs many of the County's contracts, including the contract

for inmate food. Sheriff Vescovo possesses no authority to enter into contracts on behalf of the County or his department.

During the 2019 budgeting process, Sheriff Vescovo presented his proposed operating budget to Chief Budget Officer Portwood in late-July, 2018. In August of 2018, representatives of the Sheriff's office met with Portwood to discuss the proposed budget and address any concerns. When she compiled and made her proposed budget for the County available for departments to review in November of 2018, Portwood had unilaterally reduced the Sheriff's proposed operating budget, including by significantly reducing portions of the budget dealing with vendor contracts for operation of the jail including for inmate food and healthcare. In addition to reducing Sheriff Vescovo's operating budget, Portwood also reorganized his budget into five line-items or "silos", a change from how his budget was organized in previous years. These silos included Field Operations, Civil Process & Court Security, Detention, Administration, and 911 Emergency Management. In reducing his proposed budget, Portwood did not contact Sheriff Vescovo directly to provide notice of her reductions or give his office any opportunity to discuss the proposed reductions with her or with the Commission.[2] Sheriff Vescovo's office first learned of the reductions when the 2019 County Proposed Budget was posted online for officeholders to review.

Sheriff Vescovo's own budget officer, Captain Siercks, emailed Portwood on December 5, 2018 to express his concerns that the 2019 budget did not sufficiently fund, among other

[2] The County Budget Law, Mo. Rev. Stat. §§ 50.525 – 50.745 (2016), sets forth detailed procedures regarding how county budgets are to be adopted. Section 50.540.5(1) states that in class one counties, if the budget officer recommends "any decrease or reduction" in a department's proposed budget, the budget officer "shall give special notice to the officer or agency of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county commission."

things, the operation of the jail. Portwood responded with the recommendation that the Sheriff "be prepared to discuss with the Commission where other funds may be reallocated within law enforcement funds." Sheriff Vescovo followed up with a letter on December 6, 2018, which again stated that the 2019 budget was grossly insufficient to fund the jail's biggest expenses: inmate food and healthcare. Commissioner Ridgeway was also emailed by Sheriff Vescovo's office and given notice that the 2019 budget did not adequately fund the contracts for inmate food and healthcare. Neither Sheriff Vescovo's letter nor the email to Commissioner Ridgeway received responses.

On January 28, 2019, consistent with the Budget Officer's recommendations, the Commission adopted a 2019 Operating Budget giving the Sheriff $1,788,829, over $1.3 million less than the $3,177,273 he requested.[3] Commissioners Owen and Ridgeway voted in favor of the budget. Commissioner Nolte voted against the budget. The appropriations ordinance approving the budget also adopted line items, similar to the silos present in Portwood's proposed budget, and it contained the following language: "Limits on Expenditure Authority. Each Expenditure Authority is not authorized to expend sums in excess of the amounts of each expense line item shown in 2019 – ORD-01 for that particular purpose and object." This language prevented the Sheriff from moving funds between expense line items in his budget. This prohibited him from transferring funds to address critical shortfalls in the areas of inmate food and healthcare. The adopted budget left a budget shortage of $755,152 for inmate food and

[3] This was over $700,000 less than the Commission budgeted for his office in 2016 and 2017 and over $300,000 less than the Commission budgeted for his office in 2018.

healthcare, roughly 60% less than required to satisfy the historical amounts necessary to cover these vendor contracts.[4]

Sheriff Vescovo filed a Petition for Writ of Mandamus, Declaratory Judgment, and Attorney's Fees in the Clay County Circuit Court on April 19, 2019. He requested both a preliminary and permanent writ ordering the County to provide an additional $1,754,307 to allow his department to cover various contractual obligations, including payments to vendors for inmate food and healthcare. His second claim requested a declaratory judgment that the under-funding of his office in 2018 was illegal and damaging to his office, and restitution of the reduced amounts and attorney's fees. His third claim requested reimbursement of his attorney's fees.

A hearing was held on June 10, 2019 where the parties argued a motion to dismiss filed by the County and the Sheriff's request for a preliminary writ. At the hearing, the County argued that the Sheriff had not exhausted all administrative remedies prior to filing suit, namely, he had failed to properly bring the matter before the Commission with a request that they amend his budget. The court declined to enter the preliminary writ, noting that the vendor contracts for the jail were not yet in arrears and that the Sheriff still had alternative remedies available to him as suggested by the County. Nonetheless, the motion to dismiss was denied, the matter was set for a bench trial beginning in August, and discovery commenced on an expedited schedule.

In light of the County's defense that the Sheriff had not brought the matter before the Commission, a request was promptly made. On June 14, 2019, the Sheriff's office informed the Commission that because his budget for the jail was inadequately funded, additional funds were

[4] While the number of inmates confined in the jail on any given day can vary, the overall jail population has remained fairly consistent over the relevant period of time.

needed to satisfy vendor contracts for inmate food and healthcare. He requested that the matter be placed on the agenda for the next County Commission meeting, and he included a request for official action transferring $755,152 from the County's general fund to the Sheriff's fund for the purpose of paying vendor contracts. Portwood responded with an email stating that "[p]er counsel's advice, matters pertaining to pending litigation should not be placed before the commission." The Commission has granted to Portwood the authority to place items or refuse to place items on its agenda.

A bench trial commenced on August 7, 2019. The parties first presented arguments regarding a motion for sanctions filed by Commissioner Nolte against the County. The Sheriff requested that the County produce emails and various other communications regarding the Sheriff's budget, with an apparent agreement that the County would comply with such request prior to the first deposition of the County's official representative, Portwood. Commissioner Nolte claimed that all of nine emails were produced prior to that first deposition. At the deposition, it was revealed that over 8,000 potentially relevant emails had come up in searches of the County's email server. After the first deposition, and before a second deposition was conducted, an additional 8,390 emails were produced. Counsel's review of the 8,390 emails revealed that some emails had been sent to or from personal email addresses. There were personal email addresses for Commissioner Ridgeway and Portwood, as well as members of Portwood's staff. Searches for personal email addresses appearing within the 8,390 produced emails suggested there were hundreds of emails sent to and from personal email accounts addressing the Sheriff's budget which were not produced by the County.

At Portwood's second deposition, she testified that she was not aware of people using personal email accounts for County business and that they had not bothered to include any

emails to and from personal email accounts in their search for relevant communications. At her third deposition, she again stated that she had not searched for personal emails relevant to the discovery request. At the court hearing, the County argued that it was unable to account for emails not on its servers, counsel had failed to send "Golden Rule" letters in accordance with local rules, and that subpoenas would be necessary as individuals' personal emails were sought as opposed to County emails. Noting that Portwood, the County's representative for the depositions, made no effort to locate personal emails despite her awareness of the issue, and the case's expedited timeline rendered strict adherence to the local rules impractical, the court issued sanctions, forbidding the County from presenting any evidence, making statements, or cross-examining witnesses during the trial. The Sheriff and Commissioner Nolte then commenced with their cases, calling Captain Siercks to testify.

After Captain Siercks testified at some length, the court reconsidered its earlier discovery ruling. The County assured the court that it could locate and produce the missing emails and other additional communications during the following week. The parties agreed to continue the trial to a later date on the belief that the remaining emails would be produced. Provided it complied with the discovery requests before the next trial date, the County would be allowed to fully participate in the proceedings.

The trial recommenced on August 19, 2019. Captain Siercks testified further, as did Captain Cathy Compton, the officer responsible for running the jail. They testified that, by the time of trial, the Sheriff no longer had the funds in his office budget necessary to pay sums currently owing on the vendor contracts for the jail's operation. Sheriff Vescovo was also called to testify concerning, among other things, the circumstances surrounding the County's otherwise unexplained decision to drastically cut his budget. He testified that in 2016 and 2017 his

operating budget was roughly $2.5 million. In 2018, his operating budget was cut to $2.1 million and in 2019 it was further cut to $1.788 million. The decision to cut his 2018 budget occurred after he began investigating a report of possible altering of official documents by county staff.

Sheriff Vescovo testified that in January of 2017, he received a report from the County Clerk that a number of official county documents, specifically financial warrants, had the signatures of the County Commissioners cut out of them. The Sheriff's investigation led him to believe that individuals in Portwood's department were involved. Concerned about a possible conflict of interest, Sheriff Vescovo decided to refer the matter to an outside agency to complete the investigation. The Missouri Highway Patrol took over the investigation, and several county employees were indicted including Portwood herself. Portwood later entered into a deferred prosecution agreement. It was after this investigation was initiated by the Sheriff that his budget was first cut.

Portwood was also called to testify. In regards to the process of creating the 2019 budget, Portwood stated that she knew that the detention line in the Sheriff's operating budget was insufficient to cover the expected costs of inmate food and healthcare at the time she prepared the proposed budget to submit to the Commission. She testified that she personally signed the contract for inmate food on or about December 7, 2018, one day after she received the Sheriff's letter informing her that the proposed budget was insufficient to cover items such as inmate food and healthcare.

Portwood also testified at length regarding text messages that she exchanged with various people which were entered into evidence. Because of redactions, it was largely unclear who she was exchanging messages with, but at various points she referred to the other party to the communications as "Commissioner," and she testified that some of the messages could have

been exchanged with Commissioner Ridgeway. In one text message exchange, she was directed to organize the Sheriff's budget into the "silos" discussed above. Another text message sent on July 18, 2019 apparently referenced Sheriff Vescovo's attempt to place the matter of his detention funding before the County Commission. The other party texted that they "red-flagged" the Sheriff's attempt, but then noticed that Portwood and her staff were "handling it." As to Sheriff Vescovo's June 14 request that the matter of his budget shortfall be placed before the Commission, Portwood testified that in rejecting his request, she did so on advice of counsel and did not contact the County Commissioners about it. She also discussed how, per county ordinance, she has the authority to sign some contracts binding the County including the contracts for inmate food and healthcare. Portwood also testified that she had a practice of meeting with Commissioner Ridgeway privately, outside of county offices, including meeting in parks.

After the close of evidence, the court took the matter under advisement. It later issued its Findings of Fact, Conclusions of Law, and Judgment, finding for the Sheriff on Count I and issuing a writ of mandamus ordering the County to transfer various funds, stating, in pertinent part as follows:

> As to Count I of Relator's Petition for Writ of Mandamus, said Petition for Writ of Mandamus is granted That the Clay County Commission is ordered to allocate and budget an additional $755,152.00 into Fund 279, Department 555/209 to be used by the Sheriff to satisfy the existing contracts for the food and healthcare of detainees in the Clay County Detention Center for the remainder of 2019 Additionally, the Clay County Commission is ordered to allocate and budget an additional $230,218.00 for the administrative costs into Fund 279, Department 556/209 That the Writ of Mandamus is hereby issued.

The court's findings of fact set forth much of what was discussed above. In addition, the court found that "Chief Budget Officer Portwood's testimony was at best not credible." The court

noted that the County provided absolutely no explanation for its decision to cut the Sheriff's budget, and the court specifically found that the County's actions were "arbitrary, capricious or in bad faith." The court denied the relief requested in Counts II and III. As to Count III, the court concluded that it did not have the legal authority to order the County to pay the Sheriff's legal fees.

After the court's judgment issued, the parties timely commenced this appeal. Additional facts will be set forth as needed.

DISCUSSION

We begin our analysis by first addressing the County's one point on appeal. The County claims that the court erred in issuing its writ in that writs of mandamus may only be used to compel non-discretionary, ministerial duties. The County argues that budgeting is inherently discretionary under Missouri law, and as such, the County cannot be compelled by a writ of mandamus to budget in any particular way. The County further argues that the Sheriff has not identified a statute which gives him the right to any particular appropriation of funds. We note that the County solely argues that the circuit court erred as a matter of law. The County does not challenge the court's factual findings in any respect.

As a preliminary matter, we note that if the circuit court had ultimately *denied* permanent mandamus relief, the court's failure to issue a preliminary writ of mandamus may well have deprived this Court of appellate jurisdiction over the court's final judgment. *See*, *e.g.*, *Bartlett v. Mo. Dep't of Ins.*, 528 S.W.3d 911, 913-14 (Mo. banc 2017). However, "[w]hen a permanent writ is granted after a hearing on the merits, the aggrieved party may seek review through

appeal," even if a preliminary writ was not issued. *State ex rel. Mo. Clean Energy Dist. v. McEvoy*, 557 S.W.3d 473, 481 (Mo. App. 2018).[5]

Because no party has questioned the circuit court's factual findings, we only review the court's legal determinations. "[W]e review questions of law, including questions of statutory interpretation, *de novo*." *Chastain v. Kansas City Mo. City Clerk*, 337 S.W.3d 149, 155 (Mo. App. 2011) (citation omitted). With legal questions, we review "the trial court's determination independently, without deference to that court's conclusions." *Pearson v. Koster*, 367 S.W.3d 36, 44 (Mo. banc 2012) (citation omitted).

"The remedy of a writ of mandamus is only appropriate where a party has a clear duty to perform a certain act." *State ex rel. Scherschel v. City of Kan. City*, 470 S.W.3d 391, 397 (Mo. App. 2015) (citation omitted). "A litigant asking relief by mandamus must allege and prove that he has a clear, unequivocal, specific right to a thing claimed." *State ex rel. McKee v. Riley*, 240 S.W.3d 720, 725 (Mo. banc 2007) (citation omitted). "Whether a petitioner's right to mandamus is clearly established and presently existing is determined by examining the statute or ordinance under which petitioner claims the right." *Scherschel*, 470 S.W.3d at 397.[6]

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[5] We also find it significant that the reason the court decided not to enter a preliminary writ is because the County claimed that the Sheriff still had alternative administrative remedies available to him. Specifically, the County claimed that the Sheriff had not gone before the Commission to request the appropriation of additional funds. And yet, when the Sheriff did just that, after the initial hearing but before trial, the County refused to place his request on the Commission's agenda, depriving him of the alternative remedy the County claimed he could have and should have sought.

[6] We emphasize that in this Court the County has not asserted a number of procedural objections to the Sheriff's right to mandamus relief, even though it asserted many of these objections in the trial court. These issues include: whether the Sheriff is the proper party to enforce the County's contractual obligations to the vendors who supply inmate food and health care, although he is not himself a party to the contracts; whether mandamus relief is precluded because the relevant vendors would have an adequate remedy at law through an action for breach of contract; and whether rights under a contract (as opposed to rights derived from statutes or case decisions) are enforceable through mandamus. Because the County has chosen not to address these issues here, and because these issues do not implicate the circuit court's subject-matter jurisdiction, we do not address these issues, and our opinion should not be read to implicitly decide them.

The "primary rule of statutory interpretation is to ascertain the intent of the legislature from the language used, to give effect to that intent if possible, and to consider the words in their plain and ordinary meaning." *Young v. Boone Elec. Coop.*, 462 S.W.3d 783, 791 (Mo. App. 2015) (quoting *In re Boland*, 155 S.W.3d 65, 67 (Mo. banc 2005)). "It is presumed that the General Assembly legislates with knowledge of existing laws." *Turner v. Sch. Dist. of Clayton*, 318 S.W.3d 660, 667 (Mo. banc 2010) (citation omitted). "Under the doctrine of *in pari materia*, statutes relating to the same subject matter should be construed to achieve a harmonious interpretation." *Roesing v. Dir. of Revenue*, 573 S.W.3d 634, 639 (Mo. banc 2019) (citation omitted). We "look beyond the plain meaning of the statute *only when* the language is ambiguous or would lead to an absurd or illogical result." *Young*, 462 S.W.3d at 791 (citation omitted).

The parties rely heavily on the provisions of the County Budget Law. Mo. Rev. Stat. §§ 50.525 – 50.745 (2019). The County argues that the County Budget Law gives commissioners and the County considerable discretion in setting the Sheriff's budget. It points to § 50.540, which allows the budget officer to make changes to the proposed budget as deemed necessary. It also cites § 50.610, which allows the county commission to make additional changes as it sees fit. As to the provisions of § 50.660, relied on by the court below, the County argues that this simply sets forth the conditions under which a contract with a county is actually binding on the county. The Sheriff argues that § 50.550 mandates that the County appropriate adequate funds for the Sheriff to carry out his lawful duties, and he argues that § 50.660 requires the County to budget funds to satisfy contractual obligations, including those obligations to fund inmate food and healthcare.

Notwithstanding whatever budgetary discretion the commissioners may lawfully have, we first note that Missouri courts have held that mandamus can lie to compel county officials to budget for certain expenditures. In *State ex rel. Hunter v. Lippold*, we affirmed the issuance of a writ of mandamus which ordered a county to appropriate funds for a university extension program. 142 S.W.3d 241 (Mo. App. 2004). While *Hunter* acknowledged that the County Budget Law vests a county commission with "ultimate authority" over the "county's coffers," *Id.* at 245, it held that other statutory provisions nonetheless compelled the county to fund certain programs at certain levels. *See also, State ex rel. Twenty-Second Judicial Circuit v. Jones*, 823 S.W.2d 471 (Mo. banc 1992) (issuing a writ of mandamus ordering county officials to reinstate appropriations for capital improvements to a county courthouse citing statutory provisions under the County Budget Law). The County nonetheless contends that in the present case, unlike in *Hunter*, there is not a statutory provision which dictates that any particular amount must be appropriated to the Sheriff.

The overarching purpose of the County Budget Law is set forth in § 50.550.1, which states that "[t]he annual budget *shall* present a complete financial plan for the ensuing budget year." (emphasis added). Section 50.550 uses the word "shall" repeatedly. As explained in *Hunter*, the "word 'shall' is usually used to express compulsion, obligation or necessity." 142 S.W.3d at 243. Section 50.550.1 goes on to state that the budget "*shall* set forth all proposed expenditures for the administration, operation and maintenance of all offices, departments, commissions, courts and institutions…" (emphasis added). Section 50.550.2 states that the "budget *shall* contain adequate provisions for the expenditures necessary for the…salaries, office expenses and deputy and clerical hire of all county officers and agencies." (emphasis added).

The above provisions, and their repeated use of the word "shall," clearly mandate that the County not only adopt a budget, but that it do so with consideration of the needs of the county and its various departments including the duties of the various elected officials of the county. The language of § 50.550.2 is of particular note, in that it requires the budget to have "adequate provisions" for necessary expenditures for various officers and agencies.

The County Budget Law says nothing about what constitutes adequate provisions, and it also says little about the duties of the Sheriff's office. Missouri law does set forth his duties in other places, however. The Sheriff is charged with, among other things, being the jailer for the county, acting as the conservator of peace who commits offenders to jail, patrolling and policing county roads, providing courthouse security, and serving process. *See generally* § 221.020 and Chapter 57, respectively. Considering these provisions *in pari materia*, we thus read § 50.550 as requiring the County to adopt a budget adequately providing for those expenditures which are necessary for Sheriff Vescovo to carry out those duties prescribed by statute. In other words, the County must consider what, exactly, a department is lawfully required to do and then determine what level of funding is adequate for the department to carry out its duties.[7]

Elsewhere, the County Budget Law sets forth detailed procedures regarding how county budgets are to be adopted. Section 50.540 requires county departments to "prepare and submit to the budget officer estimates of its requirements for expenditures and its estimated revenues for

[7] This opinion should in no way be construed as suggesting that counties must simply accept whatever budgets are proposed by department heads as "adequate provisions." Good faith disagreements will certainly arise between county commissions and department heads regarding what is necessary for a department to carry out its lawful functions, and where good faith disagreements occur, mandamus certainly will not lie. Additionally, § 50.550's requirement that the budget present a "complete financial plan," certainly includes considering a county's anticipated revenues. Section 50.550(3) explicitly requires as much, and where a county budgets less than requested by department heads in order to balance expenditures with revenues as both prudence and the law requires, mandamus would again be inappropriate.

the next budget year" with comparisons to the prior budget year. It goes on to state that the budget officer, after reviewing the estimates, shall alter, revise, increase or decrease funding as deemed necessary "in view of the needs of the various spending agencies and the probable income for the year." At § 50.540.5(1) we note that in class one counties, if the budget officer recommends "any decrease or reduction" in a department's proposed budget, the budget officer "shall give special notice to the officer or agency of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county commission." The County Commission, after holding public hearings regarding the proposed budget, "may revise, alter, increase or decrease the items contained in the budget and may eliminate any item or add new items." Section 50.610.

The County claims that §§ 50.540 and 50.610 in particular provide the necessary discretion for the County to budget for the Sheriff however it sees fit. However, § 50.540 limits that discretion, stating that the officer may adjust funding as deemed necessary "in view of the needs of the various spending agencies…," and it sets forth mandatory procedures which must be followed if and when the budget officer reduces a department's proposed budget. Section 50.610 does not have such limiting language, but as it is part of the larger statutory framework that is the County Budget Law, we read it as limited by the aforementioned language present in § 50.550. Section 50.550 thus imposes a duty to consider departments' necessary expenditures even where other sections appear to give the County's officers or commissioners discretion to make adjustments to the budget. Nonetheless, although we hold that the County has a duty to provide adequate funding for the Sheriff to operate his department, neither statute nor case law sets forth what amount of funding he is specifically entitled to. As such, the statutes analyzed do not

provide either party with a definite right or duty for any particular amount of funds to be appropriated in any particular way. Therefore, the law does not, by itself, support mandamus.

In the present case, however, certain facts do support mandamus in conjunction with the statutory framework discussed above. First, because determining what constitutes "adequate provisions" under the law is a fact-intensive and highly subjective inquiry, in most instances courts cannot, and indeed should not, endeavor to determine what amounts should be appropriated to a department-head seeking mandamus. But here, unique facts provide the court with the necessary basis to find that mandamus is necessary and arrive at the sums. Sheriff Vescovo relies on vendors who are contracted to provide various services essential to running the county jail. The Commission does not dispute that these are valid enforceable contracts entered into by the Commission. In fact, Portwood personally signed some of these vendor contracts which bound the County while the budget process was ongoing. Once the County was bound by the vendor contracts, the amount due on those contracts became the minimum sum necessary to adequately fund those lines within the Sheriff's department's budget.[8] By the time of trial, the County was in arrears on its financial obligations under the contracts administered by the Sheriff, and - because of the inadequate appropriations - there were no funds available in the Sheriff's

[8] The County has argued repeatedly that because the contracts at issue are term and supply contracts with indefinite amounts owed, they could not adequately budget for those contracts at the beginning of the year. And yet, the Sheriff presented prior years' figures as part of his proposed budget which showed that the 2019 budget would be insufficient. Simple math can calculate cost estimates for services such as inmate food, where a per meal price is set forth in the contract. Furthermore, the circuit court found that the contracts provided estimates of the minimum expenditures due. The County acknowledged that the number of inmates had remained consistent over the relevant period, that the vendor contracts had not changed significantly from year to year and fail to explain why they were able to budget sufficiently for these amounts in prior years but suddenly were unable to budget for these contracts at the beginning of 2019. The County's argument that the unpredictability of the contracts rendered budgeting impossible was not found credible by the trial court.

operating budget to pay these contractual obligations. The vendor contracts appropriately served as the basis for the sums of money ordered appropriated by the court below.[9]

Second, the County has provided no justification whatsoever to explain the decision to underfund the Sheriff. The cuts were not the result of overall county revenue shortfalls, quite the opposite. It was undisputed at trial that revenues have been increasing in Clay County for years, and other departments saw funding increases while the Sheriff's budget was being drastically cut. There was no argument that some unexpected or exceptional expenditures in other areas of the County's budget required cuts to be made in the Sheriff's budget. The Sheriff's budget request was based off of prior years' figures, and there was no evidence that there was a sudden jump in costs from unforeseen events such as a rising inmate population, or an increase in food or medical costs. Similarly, the County has not offered any arguments that the vendor contracts were in some form or fashion unreasonable or unnecessary. They have not argued that the services were anything but essential, or that the costs for those services were unreasonable. The inmates were not, by any account, dining on expensive meals or having unnecessary elective dental or medical procedures.

Third, the evidence established that the County knowingly underfunded the Sheriff in a manner calculated to make it impossible for the Sheriff to carry out his lawful duties for reasons that are as disturbing as they are indefensible. The Commission delegated significant authority over the Sheriff's budget to an administrator who had been investigated by the Sheriff and who had signed a deferred prosecution agreement in regards to allegations that she improperly altered

[9] A small amount of the monies ordered appropriated by the court were not connected to vendor contracts, and were instead intended to fund some of the administrative overhead associated with running the county jail. As no party has questioned the propriety of these specific sums, and they make up a relatively small portion of all of the funds at issue, we do not disturb the circuit court's ruling as to those sums.

official County documents. The evidence overwhelmingly established that the County was distinctly aware that the Sheriff's budget was not adequate to fund the contractual obligations throughout the budgeting process. Both Portwood and Commissioner Ridgeway received letters and emails from the Sheriff's office informing them of critical funding shortfalls throughout the entire operating budget, and in particular for the jail. At the same time, Portwood was personally signing the same vendor contracts the County was refusing to fund. She even signed the contract for inmate food one day after the Sheriff sent a letter pointing out that his then proposed budget would have insufficiently funded his department, in particular the operation of the county jail in regard to the obligations contained in that same vendor contract.

While Portwood was signing vendor contracts, the County was also crafting an appropriations ordinance which arranged the Sheriff's budget into various line items that made it impossible for him to move funds around to satisfy contractual obligations, and the line item for the jail grossly underfunded the vendor contracts for food and healthcare, which the County had entered into. Text messages introduced in evidence revealed that Portwood discussed the creation of these line items with an unknown party, though in some messages she referred to the other party as "Commissioner." At the same time, the County refused to place the matter of the Sheriff's budget shortfall before the Commission, despite the law's clear requirements to do so.[10] These tactics continued into litigation, with the County first arguing that the Sheriff should have brought the matter before the Commission. We find it noteworthy that the County invoked advice of counsel when it blocked the Sheriff's access to the Commission within days of trial

[10] Section 50.540.5(1), discussed *supra*, states that in class one counties, if the budget officer recommends "any decrease or reduction" in a department's proposed budget, the budget officer "shall give special notice to the officer or agency of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county commission."

counsel's argument that administrative remedies had not been exhausted. Additionally, the County failed to comply with discovery requests throughout the proceedings below, and Portwood's testimony was found by the circuit court to be at best, not credible.

Finally, the County has made no attempt to rebut the alarming assertions made by Sheriff Vescovo, leaving us with no reason to discredit the circuit court's conclusion. He testified that his budget was first cut after he initiated an investigation into criminal conduct in the County's budget office. This investigation eventually led to criminal charges against Portwood and a deferred prosecution agreement. The circuit court's conclusion that the County's decision to cut the Sheriff's budget was retaliation against a law enforcement officer for engaging in a fruitful investigation into criminal behavior of Portwood and others is supported by the record. Despite the County's impassioned argument that these facts are irrelevant and that the law does not allow a writ to issue here, we cannot overlook facts as egregious as these.

Ultimately, to the extent the County had discretion in determining the level of expenditures necessary for the Sheriff to fulfill his statutory duties, the County exercised that discretion when it executed the vendor contracts. And yet the County appropriated less than the minimum sum necessary to fund these contracts and did so in bad faith. With Portwood having admitted that, at the time she submitted the proposed budget to the Commission she was aware that the Sheriff's budget was insufficient to meet the obligations required by the contracts, and having also provided absolutely no explanation for why this was necessary, unavoidable or even explainable, the County conceded that its budget did not provide adequate funding for the Sheriff to perform his statutory duties. Throughout this litigation the County has taken no efforts to amend its budget to provide the required funding necessary to meet the obligations of the contracts it entered into and provided no rational basis for its actions in making the cuts to the

Sheriff's budget or for its stubborn refusal to remedy the problems it created. The County exceeded its discretion by deliberately, unreasonably and in bad faith, providing inadequate provisions to a department. Mandamus under these unique facts was therefore appropriate.[11] Point I is denied.

We next turn to Sheriff Vescovo's point on appeal. He argues that the circuit court erred in denying his request for attorney's fees. The circuit court found that the Missouri statutes cited by the Sheriff below provide authority for the Sheriff to pay his attorney's fees from monies allocated by the County to his budget for compensating employees, and that the court lacked authority to require the County to compensate the Sheriff's attorneys beyond what was allocated by the Commission to the Sheriff for salaries. The Sheriff argues that Section 57.104 RSMo. imposes a non-discretionary duty on the County to pay the Sheriff's necessary expenditures, and that the court therefore had authority to award fees. He further argues that if we were to find that there was no statutory authority for ordering payment of attorney's fees, fees should nonetheless be awarded due to the special and unusual circumstances of this case. In addition to arguing that the court erred in not awarding fees in his brief, Sheriff Vescovo also filed a motion for attorney's fees with this Court, requesting both fees incurred below as well as his fees incurred in litigating this appeal. We will address his motion in our analysis of this point.

"Whether a trial court has authority to award attorneys' fees is a question of law which we review *de novo*." *St. Louis Title v. Talent Plus Consultants*, 414 S.W.3d 24, 26 (Mo. App. 2013). "Missouri follows the 'American Rule' which generally provides that, absent statutory

[11] We note that the trial court's Judgment did not order the expenditure of funds but merely ordered the County to transfer funds within the County's total budget into certain line items in the Sheriff's budget. The expenditure of those funds will be made through the normal process for payment of invoices.

authorization or contractual agreement, with few exceptions, each party must bear the expense of its attorney's fees." *KC Air Cargo Servs. v. City of Kansas City*, 581 S.W.3d 685, 691 (Mo. App. 2019) (citation omitted). [12]

Sheriff Vescovo first argues that a statute, § 57.104, gives the circuit court authority to award fees. Section 57.104 states, in relevant part, that the sheriff may employ an attorney, and that he "shall set the compensation for an attorney hired pursuant to this section within the allocation made by the county commission to the sheriff's department for compensation of employees to be paid out of the general revenue fund of the county." While the statute plainly allows for an attorney to be hired and paid by the sheriff, we do not read it as granting courts the authority to award fees. The statute clearly states that the sheriff "shall" set compensation for an attorney "within the allocation made by the county commission." It, therefore, empowers a sheriff to hire attorneys and pay them within the budget already provided by a county commission. The statute, however, says nothing about mandating additional appropriations to cover attorney's fees not contemplated in the original budget. Although, as Sheriff Vescovo argues, § 57.104 does not prevent a court from granting attorney's fees to a sheriff, it does not expressly authorize it either. Therefore, the statute fails to provide the necessary authority in this case.[13]

"On 'rare occasions in an equity action,' the circuit court may award attorneys' fees when it 'finds it's necessary to award the fees in order to balance the benefits.'" *Barkho v. Ready*, 523

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[12] Often when attorney's fees are at issue in a case involving a government entity, courts must also address whether sovereign immunity has been waived. However, the County has not argued that Sheriff Vescovo failed to plead facts waiving sovereign immunity, and has not otherwise defended the claim for attorney's fees on the basis of sovereign immunity.

[13] The Sheriff's reliance on *State ex. Rel. Mennemeyer v. Lincoln County*, 553 S.W.3d 368 (Mo. App. 2018), is inapposite because in *Mennemeyer* we awarded fees under a statute completely unrelated to the case at bar.

S.W.3d 37, 46 (Mo. App. 2017) (citation omitted); *See also Goines v. Mo. Dep't of Soc. Servs.,* 364 S.W.3d 684, 688 (Mo. App. 2012) (stating: "Exceptions [to the American Rule are made] where very unusual circumstances exist so it may be said equity demands a balance of benefits.").[14] "In addition, an exception has been recognized in 'special circumstances' where a party's conduct is 'frivolous, without substantial legal grounds, reckless or punitive.'" *Goines*, 364 S.W.3d at 688 (citation omitted). A party's "intentional misconduct" has also been deemed a "special circumstance" supporting an award of fees. *Klinkerfuss v. Cronin*, 289 S.W.3d 607, 619 (Mo. App. 2009). "Special circumstances and very unusual circumstances are rare, and courts have confined these exceptions to limited fact situations." *KC Air Cargo Servs.*, 581 S.W.3d at 691 (quoting *Klinkerfuss*, 289 S.W.3d at 618).

In regards to unusual circumstances where equity demands a "balance of the benefits," this exception to the American Rule is grounded in two doctrines: the common fund doctrine and the common benefit doctrine. *Lett v. City of St. Louis*, 24 S.W.3d 157, 162-63 (Mo. App. 2000). Both doctrines address instances where a litigant secures a common benefit inured to other parties, or prevails on behalf of a class which is to be paid out of a fund. *Id.* In such instances, the party who incurred attorney's fees for prosecuting the action, may be entitled to reimbursement for such fees. *Id.* Those doctrines are clearly not applicable here, leaving us with the "special circumstances" exception.

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[14] We note that up through the middle of the last century, writs of mandamus were not considered actions in equity. *See, e.g., State ex rel. Walton v. Miller*, 297 S.W.2d 611, 615 (Mo. App. 1956) (stating that "[m]andamus is a legal, not an equitable remedy."). The view of mandamus has since evolved, with courts and treatises now viewing it as an equitable remedy. *See, e.g., Mertens v. Hewitt Assocs.,* 508 U.S. 248, 256 (1993) (stating: "'equitable relief' can also refer to those categories of relief that were *typically* available in equity (such as injunction, mandamus, and restitution, but not compensatory damages)."); *Lexington v. Seaton*, 819 S.W.2d 753, 757 (Mo. App. 1991) (referring to a list of "equitable remedies" which includes mandamus); 52 Am Jur 2d Mandamus § 6 (stating: "A writ of mandamus is an equitable remedy…").

We cannot emphasize enough just how limited the fact situations are which support a finding of special circumstances. The seminal case on the matter, *David Ranken*, *Jr. Technical Inst. v. Boykins,* lists a variety of situations where fees were denied including instances where a defendant acted with an intent to defraud, cases of fraudulent concealment, and "when defendants tortiously conspired and threatened to wrongfully foreclose on notes and deeds of trust." 816 S.W.2d 189, 193 (Mo. banc 1991), overruled on other grounds by *Alumax Foils, Inc. v. City of St. Louis*, 939 S.W.2d 907, 911 (Mo. banc 1997). Courts have found special circumstances where a seller of real estate received payment then refused to transfer the property and refused to return the sale proceeds, *Barkho v. Ready*, 523 S.W.3d 37 (Mo. App. 2017); where a party was found to have acted on "no other reason than spite," *Ellis v. Hehner*, 448 S.W.3d 320, 326 (Mo. App. 2014); where parties transferred funds out of a corporation with the intent to "hinder, delay and defraud creditors," *Volk Constr. Co. v. Wilmescherr Drusch Roofing Co.,* 58 S.W.3d 897, 901 (Mo. App. 2001); and where a city intentionally "scared off" tenants and potential purchasers of a property by telling them zoning laws only permitted a small set of uses for a property, *Law v. City of Maryville*, 933 S.W.2d 873, 878 (Mo. App. 1996).

Recently, our Supreme Court observed that the special circumstance of "intentional misconduct" has not led it to award fees outside of a declaratory judgment context. *Trs. Of Clayton Terrace Subdivision v. 6 Clayton Terrace, LLC*, No. SC97349, slip op. at *34-35 (Mo. banc Aug. 13, 2019). It noted that lower court cases have awarded fees citing the special circumstance of intentional misconduct in non-declaratory judgment actions, but it stopped short of determining if this was error. *Id.*, citing, *inter alia*, *Barr v. Mo. State Dep't of Soc. Servs.,* 565 S.W.3d 683 (Mo. App. 2018) (affirming an award of fees on the grounds that the respondent failed to challenge the factual findings underlying the award). The Supreme Court further held

that it need not determine if the "intentional misconduct" exception should be extended to non-declaratory judgment actions as the facts in the case before it nonetheless failed to establish "special circumstances." *Trs. Of Clayton Terrace Subdivision*, slip op. at 35.

Although declaratory judgment was sought below, the court ultimately denied it, entering only the writ of mandamus. It might appear, therefore, that the matter on which the Sheriff prevailed places us in a context where the legal authority is less clear, and our own Supreme Court has recently been intentionally silent. Regardless, we are dealing with a particularly unique set of facts where a government official seeks to have another government entity pay his legal bills. Though one could characterize this case – where funds would be transferred between county coffers – as robbing Peter to pay Paul, here we are considering if Peter should pay Paul's lawyer. Despite these difficulties, the particularly unique set of facts in this case do present special circumstances giving the circuit court authority to award fees.

The circuit court found that the County's actions were "arbitrary, capricious, or in bad faith." The County knowingly underfunded the Sheriff's office, and it did so in a manner calculated to make it impossible for the Sheriff to carry out his lawful duties and stubbornly refused to take any action to remedy the problem absent litigation. The Sheriff was budgeted an insufficient sum for operation of the county jail, and his insufficient budget was appropriated in a manner that made it impossible for him to move monies around to satisfy the vendor contracts approved and entered into by the Commission. The Sheriff was faced with a dilemma where he was forced to either not pay on the contracts risking the cessation of vital services, or violate county law by moving funds between budgetary lines. Furthermore, the County refused to place this matter before the Commission to allow the matter to be resolved there. The County's willful acts left the Sheriff with no option but to litigate. This is a key distinction between this and other

bad faith cases where fees were not warranted. Litigation was the only remedy left for the Sheriff to employ and he did so in his official capacity.

Crucially, the County's intentionally bad behavior continued after litigation commenced. The County argued at the first hearing that the petition should be dismissed because the Sheriff was required to go before the Commission and request additional funds. It was on this basis that a preliminary writ was first denied. Within days of making this argument to the court, the County then refused to place the matter before the Commission, citing counsel's advice that matters involving pending litigation not go before the Commission. This duplicitous tactic by the County forced the Sheriff to continue litigating the matter at great expense. Discovery violations delayed hearings, dragging out the proceedings even further and increasing the Sheriff's costs of litigation, including requiring Portwood to be deposed three different times. The County's actions were in retaliation for the Sheriff investigating criminal behavior of the County's employees. The case law cited above includes fee awards where parties acted simply out of spite. Such conduct is evident here.

We would add that the nature of the dispute and the relief that was granted also supports an award of fees. The County deliberately underfunded the Sheriff in retribution as found by the trial court. If he is now forced to pay his attorney's fees from his existing budget appropriations, the County would be gifted yet another opportunity to punish the Sheriff by refusing additional appropriations to offset his legal fees in this case, and we are under no illusions as to how the County would likely respond to a request for additional appropriations. We emphasize that this alone is not dispositive, as in many cases fees unavoidably diminish a prevailing party's recovery, but it is one of several factors unique to this case which militates in favor of an attorney's fees award.

At the same time, we decline to award fees as to this appeal. In *Barkho v. Ready*, we affirmed an award of fees at the trial level where a party's actions in litigation were found to be "reckless, willful, malicious, and in bad faith." 523 S.W.3d at 46. However, there was no such conduct before this Court, and we therefore denied fees on appeal. *Id.* Our criticisms of the County's conduct stopped when they appeared before this body, and we found their appeal, though unsuccessful, to be an illuminating and well-argued treatment of a novel and challenging legal problem. Therefore, we deny the Sheriff's motion for attorney's fees and expenses before this court. We otherwise grant the Sheriff's point on appeal, holding that the circuit court does have authority to award attorney's fees as to the costs incurred at the trial level. Because there are no findings regarding the attorney's fees sought, and the circuit court is in a superior position to determine the reasonableness of attorney's fees, we remand this matter to the circuit court for calculation of the attorney's fees incurred at trial.

CONCLUSION

The judgment of the circuit court granting a writ of mandamus is affirmed. We deny the Sheriff's motion for attorney's fees on appeal. We reverse, however, the judgment of the trial court as to the Sheriff's claim for attorneys' fees, and we remand for further proceedings not inconsistent with this opinion for the trial court's determination of attorney's fees incurred during the trial.

Anthony Rex Gabbert, Judge

All concur.

Clay County, Missouri
Office of the County Counselor
11 East Kansas Street
Liberty, Missouri 64068

County Counselor
Kevin A. Graham
Asst. County Counselors
M. Andrew Roffmann
Jason Davey
Paemon Aramjoo

January 27, 2022

The Honorable Nicole Galloway
Missouri State Auditor
Truman State Office Building
301 West High Street, Room 880
Jefferson City, Missouri 65102

Re: Clay County, Missouri Audit

Dear Ms. Galloway,

Please accept this correspondence on behalf of the Clay County Commission and as Clay County's responses to the State Audit of Clay County, Missouri conducted by your office.

Appendix L: Clay County Commission Responses to State Audit of Clay County

1. Annex Project

Recommendation: The County Commission openly discuss and maintain adequate documentation to support decisions made, follow county procurement policy, and involve all commissioners in the approval of significant contracts.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding the annex project and the prior County Commission's actions regarding procurement and refusal to allow all Commissioners to participate in the approval of significant contracts. These concerns, coupled with other concerns regarding the project, resulted in the current County Commission terminating the annex project.

2. Additional Compensation

2.1 Employment contracts and severance
2.2 County housing

Recommendations: The County Commission:

2.1 Refrain from entering into automatically renewing employment contracts and unreasonable separation agreements with additional severance amounts, and consider the necessity of severance payments.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding employment contracts and severance and the prior County Commission's actions. The current County Commission is committed to entering into agreements, including employment agreements, which are fair, appropriate, and in the best interest of Clay County and Clay County's citizens.

2.2 If housing for county employees is considered necessary, establish a county housing policy and ensure the housing is properly reported as taxable wages if applicable. Additionally, the County Commission should consult with legal counsel and consider amending previous year employee W-2 forms, as appropriate.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding employee housing and the prior County Commission's actions. The current County Commission has initiated the development of a county housing policy that ensures County housing will only be utilized for essential workers and reflects the appropriate taxation of such housing. It should also be noted that two of the County buildings in question are set for demolition in 2022.

3. Closed Meetings

Recommendation: The County Commission maintain complete minutes for all closed meetings and ensure only topics allowed by state law are discussed in closed meetings.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding closed meetings and the prior County Commission's actions. The current County Commission is committed to compliance with Missouri's Sunshine Law, maintaining complete minutes for closed meetings, and only discussing topics in closed meetings which are specifically authorized by Missouri law.

4. Personnel and Payroll Controls and Procedures

4.1 Pay plan and approved pay rates
4.2 Employment change
4.3 Performance appraisals

Recommendations: The County Commission:

4.1 Ensure the compensation for all county employees is approved in the annual pay plan and documentation of COLA increases for all county employees are maintained.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding employee compensation and the prior County Commission's actions. The current County Commission is committed to reviewing the County's compensation program to ensure fair and consistent compensation practices for all employees. The 2022 budget team also recently updated the County's current play plan.

4.2 Ensure employment changes are timely approved.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding employment changes and the prior County Commission's actions. The current County Commission is committed to the timely approval of employment changes and believes this has been accomplished. In 2021, the County Commission and County Auditor implemented a new process in which the County Auditor now signs off on all employee status change forms.

4.3 Ensure documented performance appraisals are performed in accordance with the established policy or modify the policy.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding employee performance appraisals and the prior County Commission's actions. The current County Commission is committed to reviewing the County's performance appraisal process to ensure fair and consistent performance review for all employees.

5. County Contracting and Payment Procedures

5.1 Contract Pricing
5.2 Executed timely
5.3 Monitoring

Recommendations: The County Commission:

5.1 Ensure amounts paid on cooperative and term and supply contracts are verified per contract terms and adequate supporting documentation is maintained to support those payments. In addition, use change orders and maintain documentation for all significant project changes.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding contract pricing and the prior County Commission's actions. The current County

Commission is committed to following State law regarding contract pricing and believes this has been accomplished.

5.2 Enter into written contracts timely.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding written contracts and the prior County Commission's actions. The current County Commission is committed to following State law regarding written contracts and believes this has been accomplished.

5.3 Ensure sufficient documentation is provided to properly monitor contracts and ensure contract provisions are met.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding contract documentation and the prior County Commission's actions. The current County Commission is committed to verifying individual contract compliance and to following State law regarding contract documentation and believes this has been accomplished.

6. Procurement Policies

6.1 Requests for proposals for professional services
6.2 Bridge engineering services
6.3 Selection committees and surveys
6.4 Financial advisor/underwriter

Recommendations: The County Commission:

6.1 Solicit professional services in accordance with the county code.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding the solicitation of professional services and the prior County Commission's actions. The current County Commission is committed to following State and County law regarding the solicitation of outside professional services and believes this has been accomplished.

6.2 Ensure documentation is maintained in compliance with the county code to support the selection of vendors awards.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding the outside vendor documentation and the prior County Commission's actions.

The current County Commission is committed to following State and County law regarding outside vendor documentation and believes this has been accomplished.

6.3 Ensure selection committees include the required membership, have the recommended number of members, and members complete surveys as required.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding selection committees and the prior County Commission's actions. The current County Commission is committed to following State and County law regarding selection committees and believes this has been accomplished.

6.4 Discontinue using an underwriter who also acts in a dual capacity as financial advisor for debt issuances.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding using an underwriter acting in a dual capacity as a financial advisor. The current County Commission is committed to reviewing this procedure and following all applicable Federal and State laws regarding such conduct.

7. Expenditures and Purchasing Cards

7.1 Prepayment
7.2 Questionable purchases
7.3 Highway Department fuel
7.4 Purchasing cards

Recommendations: The County Commission:

7.1 Follow-up on the $20,000 prepayment and ensure prepayments are subsequently applied to services received by the county.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding this prepayment and the prior County Commission's actions. The current County Commission has followed up on this prepayment and believes the conduct has been addressed.

7.2 Ensure all disbursements are a necessary and prudent use of public funds. In addition, the commission should establish a policy regarding food purchases.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding purchasing and the prior County Commission's actions. The current County Commission is committed to following State law regarding purchasing and believes this

has been accomplished. The County Commission is also reviewing the County's current purchasing policy for any necessary changes.

7.3 Ensure beginning and ending fuel tank balances are documented and reconciled to fuel usage and fuel purchases. Any significant discrepancies should be promptly investigated.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding Highway Department fuel and the prior County Commission's actions. The current County Commission is committed to following State and County law regarding fuel usage and purchases and believes this has been accomplished. The County Commission is also reviewing the County's current policies for any necessary changes.

7.4 Periodically evaluate the need for each purchasing card issued and adjust employee purchasing card limits as deemed appropriate. In addition, reconsider the need to pay legal expenses and other high dollar expenses through purchasing cards and update purchasing card guidance to include best practices.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding purchasing cards and the prior County Commission's actions. The current County Commission is committed to following State and County law regarding purchasing and believes this has been accomplished. The County Commission has also terminated the practice of paying legal expenses and other high dollar expenses through purchasing cards.

8. Smithville Lake

8.1 Change funds
8.2 Discounts

Recommendations: The County Commission:

8.1 Ensure change funds are maintained at a constant amount.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding change funds and the prior County Commission's actions. The current County Commission has followed up on this concern and believes Parks Office personnel understand the need to appropriately oversee such funds.

8.2 Review park discount practices and ordinances and revise practices and/or ordinances as necessary.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding park discounts and the prior County Commission's actions. The County

Commission is also reviewing the County's current discount policy for any necessary changes.

9. Information Technology

9.1 Disaster recovery plan and backups
9.2 Electronic communication policies

Recommendations: The County Commission:

9.1 Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed, including periodic testing of data backups.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding IT's disaster recovery plan and the prior County Commission's actions. The current County Commission has hired new leadership in the County IT's department and the department is reviewing the need for a disaster recovery plan.

9.2 Develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines. In addition, retain electronic communications in accordance with these policies.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding the County's electronic communication policy and the prior County Commission's actions. The current County Commission has hired new leadership in the County IT's department and the department is reviewing the need for an electronic communication plan.

10. Contract Approvals and Capital Assets

10.1 Contract approval
10.2 Capital assets

Recommendations: The County Commission:

10.1 Ensure all contracts are approved in accordance with county code and state law.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding contract approval and the prior County Commission's actions. The current County Commission is committed to following State law regarding contract approval, including contract review by the County Auditor, and believes this has been accomplished.

10.2 Continue to work with the other county officials to ensure complete annual physical inventories are conducted.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding County property inventories and the prior County Commission's actions. The current County Commission is committed to cooperating with the County Auditor to ensure that property inventories are conducted.

11. County Boards

11.1 Meeting minutes
11.2 Budgets
11.3 Conflicts of interest

Recommendations: The County Commission:

11.1 Ensure minutes are prepared for all meetings and signed.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding County Boards' meeting minutes and the prior County Commission's actions. The current County Commission is committed to working with its Boards and Commissions to ensure that each Board and Commission engages in good governance and operates in compliance with State and County law.

11.2 Prepare annual budgets that contain all information required by state law.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding County Boards' budgets and the prior County Commission's actions. The current County Commission is committed to working with its Boards and Commissions to ensure that each Board and Commission engages in good governance and operates in compliance with State and County law. Additionally, as part of the 2022 budget process, the County's budget team worked with several Boards to ensure greater budget compliance.

11.3 Ensure various boards refrain from activities that could result in the appearance of or actual conflict of interest including educating board members, as needed, on identifying actual or apparent conflicts of interest and how to mitigate them.

Auditee's Response. The County Commission appreciates and understands the recommendation. The current County Commission shares the State Auditor's concerns regarding County Boards' conflicts of interest and the prior County Commission's actions. The current County Commission is committed to working with its Boards and Commissions to ensure that each Board and Commission engages in good governance and operates in compliance with State and County law.

Clay County genuinely appreciates the work done by your office on behalf of the citizens of Clay County and the opportunity to respond to the recommendations contained in your audit. If you have any questions, please do not hesitate to contact me at your convenience.

Sincerely,

Kevin A. Graham

Kevin A. Graham
Clay County Counselor

CC: Clay County Commission
KAG/kmb

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Victor S. Hurlbert, CGAP
Clay County Auditor

vhurlbert@claycountymo.gov

AUDITOR
CLAY COUNTY, MISSOURI

Appendix M: Clay County Auditor Responses to State Audit of Clay County

- *Recommendation 10.1: Ensure all contracts are approved in accordance with county code and state law.*

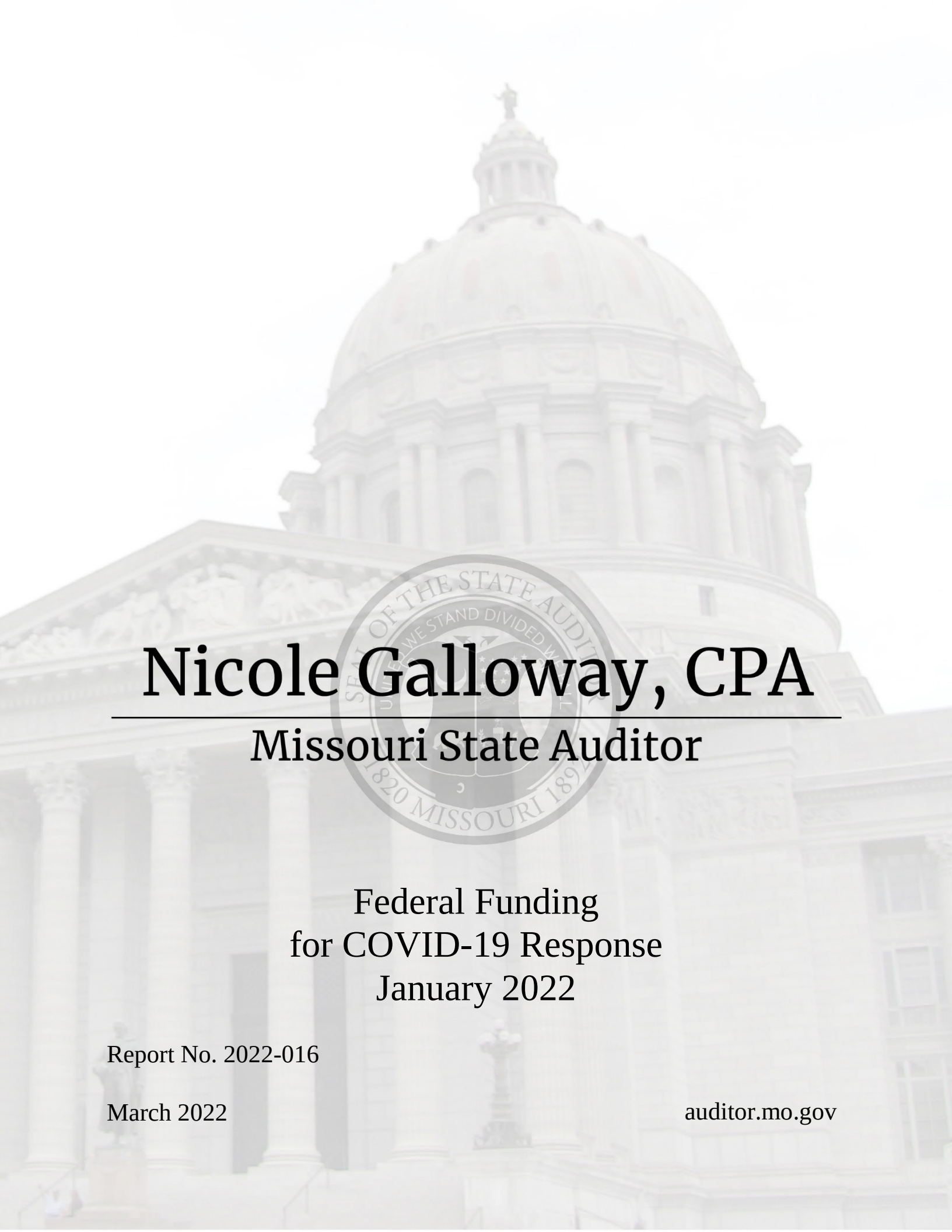
  Auditee Response: We thank the State Auditor's Office for the recommendation. We agree that the former Commission majority and Administration disallowed the County Auditor to certify contracts before approval. Revised Statute of Missouri 50.660 requires the County Auditor/Accounting Officer to certify such contracts as to funds available in order for a financial obligation on the County to exist.

  Starting in 2021, the County Auditor is now certifying these contracts.

- *Recommendation 10.2: Continue to work with the other county officials to ensure complete annual physical inventories are conducted.*

  Auditee Response: We thank the State Auditor's Office for the recommendation. We agree that the County Auditor did not receive the full cooperation and responses from the former Administration necessary for a complete annual inventory for the years ended 2018 and 2019.

  Starting in 2021 the County Auditor is now receiving the necessary cooperation from Administration to conduct complete annual inventories and is doing so.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response January 2022

Report No. 2022-016

March 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
January 2022
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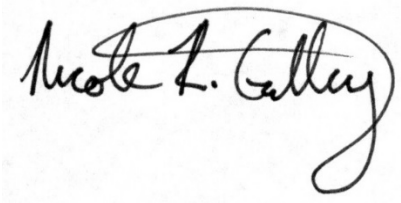
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of January 2022 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In January, the state spent $131.5 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received $5.41 billion and spent $5.17 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.47 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of January 31, 2022, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of January 31, 2022, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, CFDA number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of January 31, 2022, approximately $4.12 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of January 31, 2022, approximately $2.86 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of January 31, 2022, approximately $10.92 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In January, the state spent $131.5 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received $5.41 billion and spent $5.17 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.47 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
January 1, 2022, through January 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 11,514,177	2,745	496,934	0	0	2,346	11,017,642
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	53,941,375	53,941,375	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	1,560,238	18,884,735	19,616,099	0	0	0	828,874
Department of Elementary and Secondary Education Federal Emergency Relief Fund	360,644	26,270,911	25,312,315	0	0	0	1,319,240
Department of Higher Education and Workforce Development Federal Stimulus Fund	20,924	23,229	22,566	0	0	0	21,587
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	356,584	356,584	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	3	110,919	110,919	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	46,848,637	5,532,280	18,596,880	0	0	2,857,781	30,926,256
Department of Mental Health Federal Stimulus Fund	153,514	3,835,446	473,537	0	0	9,073	3,506,350
Department of Health and Senior Services Federal Stimulus Fund	5,240,677	9,905,321	8,494,283	0	0	114,472	6,537,243
Department of Social Services Federal Stimulus Fund	27,164	2,228,235	2,239,261	0	0	0	16,138
Department of Labor & Industrial Relations Federal Stimulus Fund	11,976	2,622,424	1,791,407	0	0	122,674	720,319
Total all Funds	$ 69,993,153	123,714,204	131,452,160	0	0	3,106,346	59,148,851

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through January 31, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,690,579	652,902	0	0	20,035	11,017,642
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,469,383,813	1,469,383,813	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	103,848,368	103,019,494	0	0	0	828,874
Department of Elementary and Secondary Education Federal Emergency Relief Fund	632,159,629	630,840,389	0	0	0	1,319,240
Department of Higher Education and Workforce Development Federal Stimulus Fund	517,374	495,787	0	0	0	21,587
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	24,792,355	24,792,355	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	34,675,861	34,675,858	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [3]	2,021,706,596	1,528,066,058	0	265,092,012	727,806,294	30,926,256
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	37,382,647	16,211,384	0	725,786	18,390,699	3,506,350
Department of Health and Senior Services Federal Stimulus Fund	370,113,317	362,252,961	0	0	1,323,113	6,537,243
Department of Social Services Federal Stimulus Fund	107,376,580	106,260,692	0	0	1,099,750	16,138
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	47,097,369	43,177,283	0	0	3,199,767	720,319
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [4]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,412,218,447	5,174,872,503	3,605,793	589,599,832	764,191,132	59,148,851

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[4] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	28,879	653,370	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	614,449	10,144,324	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	643,328	10,797,694	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,340,019	10,585,003			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	2,643,879	21,729,895			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	514,000	4,486,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	1,930,922	7,569,078			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	274,751	29,725,249			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	268,910	19,731,090			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	14,877,622	19,068,224			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	65,520	9,192,264			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	58,131	9,941,869			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	7,070,629	10,229,371			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	29,044,383	193,317,043	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	11,305,201	93,694,799			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	6,743,570	13,256,430	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	195,055,361	327,648,014			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	34,992	7,249,655	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	22,974,908	10,800,204	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	236,114,032	452,649,102	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	240,819	971,940	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	240,819	971,940	305,369,512	254,968	305,114,544

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	1,149,355	10,850,645			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	1,149,355	26,686,145	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	9,073,872	53,396,888	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	680,771	19,689,273			
Total MoDOT Federal Stimulus Fund	82,840,804	9,754,643	73,086,161	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	73,063,206	34,593,148	38,470,058			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	203,336	203,335	1	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	15,696,397	15,696,396	1	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	315,631	315,631	0	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - Food Banks	8,013,982	8,013,981	1	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal				2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	908,074	908,073	1	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,003,650	1,003,650	0	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	243,306	116,694			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	158,428	42,272			
DOC - COVID Response - expense and equipment	1,506,123	1,506,123	0	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,293,891	506,109			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	20,668,283	20,667,938	345			
DHSS - Vaccination Incentives	9,010,000	9,010,000	0			
DHSS - Hospital Health Care Staffing Contracts	4,464,115	4,464,115	0			
DPS - Ambulance District Reimbursements	181,642	181,641	1			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	23,564,559	23,564,559	0			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	799,200	799,200	0			
Total State Emergency Management Federal Stimulus Fund	258,893,449	141,344,943	117,548,506	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	301,444	903,556	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,045,019	2,154,981	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	157,934	485,231	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	3,572,505	6,427,495	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	5,076,902	9,971,263	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	40,650	184,331	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	222,325	773,990	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	8,606,586	23,770,345	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	160,453	951,658			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	354,499	352,501	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	42,632	257,368	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	505,479	6,860,531	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	35,278,698	235,193,569	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	54,591	1,084,797	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	14,034,408	39,574,223	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	10,000	65,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	13,764	186,236			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	91,893	1,420,276			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	86,098,441	481,297,590	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	5,479,728	22,851,825	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,282,711	4,743,289	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,279,018	1,740,358	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	7,984,935	19,862,118	27,847,053	5,649,424	22,197,629
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,512	23,880	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	379,666	12,380,334	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	1,556,837	8,664,040	1,703,480	0	1,703,480

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	264,233	4,524			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	742,524	743,069			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	495,659	366,059			
Total DSS Federal Stimulus Fund	112,437,121	38,396,644	74,040,477	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	1,385,474	22,802,464	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	2,789,730	4,811,116	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	1,169,425	15,830,575	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	8,991	8,991	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,797,775	5,353,620	43,444,155	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through January 31, 2022

	Year Ended June 30, 2022 (through January 31, 2022)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,403,862,095	553,430,077	1,850,432,018	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

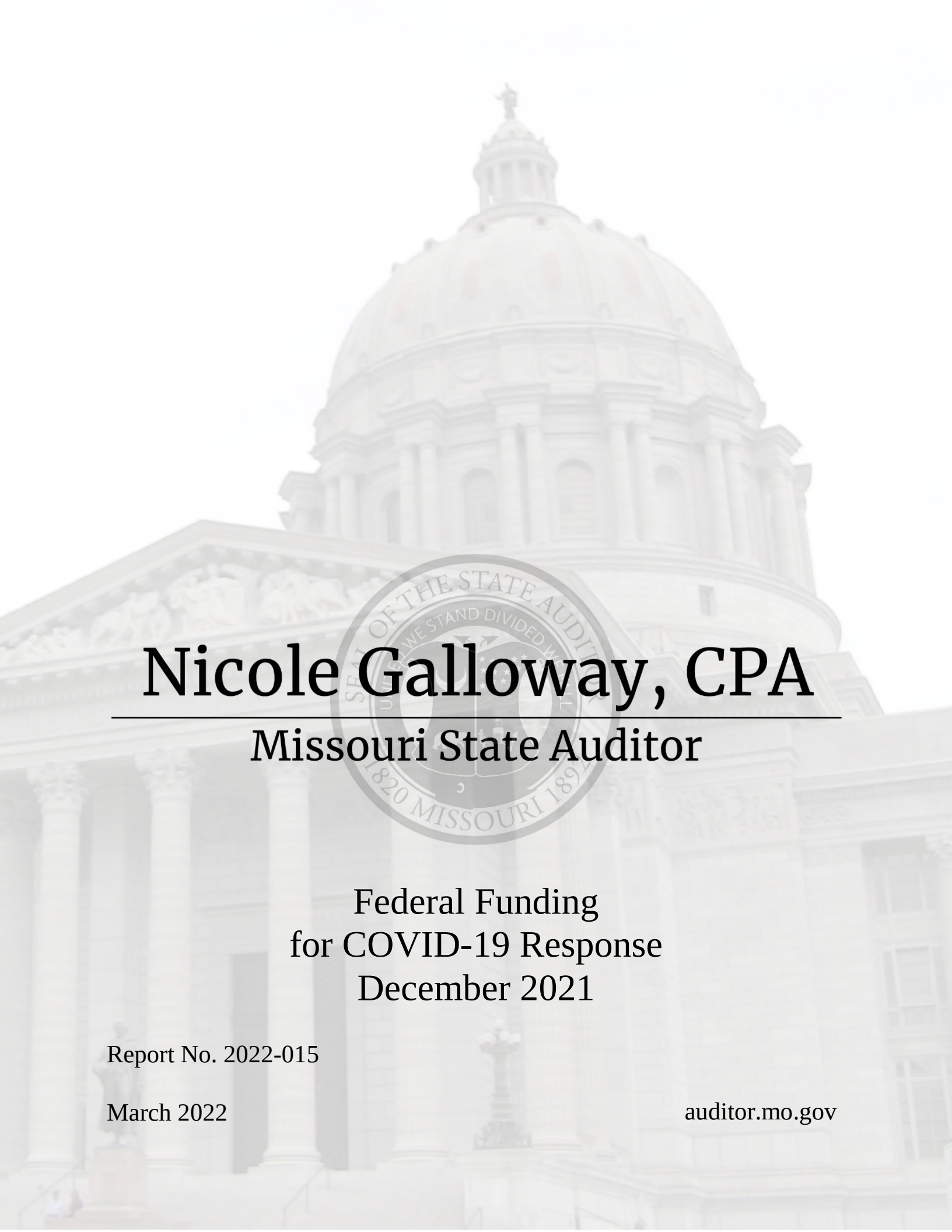
Appendix D

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding for COVID-19 Response December 2021

Report No. 2022-015

March 2022

auditor.mo.gov

Federal Funding for COVID-19 Response
December 2021
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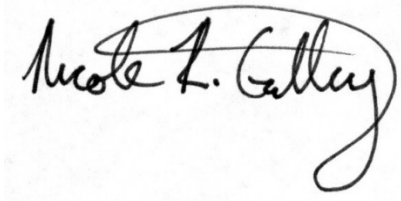
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of December 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In December, the state spent $220.8 million from federal COVID-19 assistance (Appendix A). Through the end of December, the state has received $5.29 billion and spent $5.04 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.42 billion) and funding passed through to counties and the City of St. Louis ($521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of December 31, 2021, approximately $18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.[1] The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

[1] The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

- Not charge premiums that exceed those that were in place as of January 1, 2020.

- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.

- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of December 31, 2021, approximately $36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund[2] may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

[2] From the U.S. Department of the Treasury, CFDA number 21.019.

The state has received approximately $2.38 billion in Coronavirus Relief Fund assistance including nearly $173.5 million for St. Louis County and $122.7 million for Jackson County.[3] Twenty-five percent of the remaining state share (approximately $521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:[4]

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:
    - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

[3] The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

[4] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
   - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
   - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
   - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
   - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
   - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
   - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
   - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
   - Expenditures related to a state, territorial, local, or tribal government payroll support program.

- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.[5] If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of December 31, 2021, approximately $4.04 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately $166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of December 31, 2021, approximately $2.86 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

[5] U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Under the American Rescue Plan Act of 2021, the state has been awarded as of December 31, 2021, approximately $10.91 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In December, the state spent $220.8 million from federal COVID-19 assistance (Appendix A). Through the end of December, the state has received $5.29 billion and spent $5.04 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds ($1.42 billion) and funding passed through to counties and the City of St. Louis ($521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
December 1, 2021, through December 31, 2021

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	$ 11,579,856	1,947	64,981	0	0	2,645	11,514,177
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [1]	0	115,472,793	115,472,793	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	171	2,272,310	712,243	0	0	0	1,560,238
Department of Elementary and Secondary Education Federal Emergency Relief Fund	74,939	39,388,343	39,102,638	0	0	0	360,644
Department of Higher Education and Workforce Development Federal Stimulus Fund	20,923	47,443	47,442	0	0	0	20,924
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	23,449	23,449	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	92,003	2,409,368	2,501,368	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	91,959,176	3,481,646	40,429,670	0	0	8,162,515	46,848,637
Department of Mental Health Federal Stimulus Fund	136,217	1,030,055	1,002,940	0	0	9,818	153,514
Department of Health and Senior Services Federal Stimulus Fund	6,355,593	7,669,846	8,689,496	0	0	95,266	5,240,677
Department of Social Services Federal Stimulus Fund	53,717	10,963,529	10,990,082	0	0	0	27,164
Department of Labor & Industrial Relations Federal Stimulus Fund	67,562	1,829,958	1,762,796	0	0	122,748	11,976
Total all Funds	$ 114,595,356	184,590,687	220,799,898	0	0	8,392,992	69,993,153

[1] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
Cumulative Results through December 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund [1]	$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,687,834	155,968	0	0	17,689	11,514,177
FMAP (Federal Medical Assistance Percentage) Enhancement Fund [2]	1,415,442,438	1,415,442,438	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	84,963,633	83,403,395	0	0	0	1,560,238
Department of Elementary and Secondary Education Federal Emergency Relief Fund	605,888,718	605,528,074	0	0	0	360,644
Department of Higher Education and Workforce Development Federal Stimulus Fund	494,145	473,221	0	0	0	20,924
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	24,435,771	24,435,771	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	34,564,942	34,564,939	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund [3]	2,016,174,316	1,509,469,178	0	265,092,012	724,948,513	46,848,637
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	33,547,201	15,737,847	0	725,786	18,381,626	153,514
Department of Health and Senior Services Federal Stimulus Fund	360,207,996	353,758,678	0	0	1,208,641	5,240,677
Department of Social Services Federal Stimulus Fund	105,148,345	104,021,431	0	0	1,099,750	27,164
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	44,474,945	41,385,876	0	0	3,077,093	11,976
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund [4]	0	323,715,323	0	323,715,323	0	0
Total all Funds	$ 5,288,504,243	5,043,420,343	3,605,793	589,599,832	761,084,786	69,993,153

[1] During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive $189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

[2] This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

[3] The General Assembly authorized the Office of Administration (OA) to transfer up to $750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred $250 million in May 2020, and repaid the full $250 million in December 2020, plus $200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

[4] In February 2021, the General Assembly authorized a transfer of up to $324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The $323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through December 31, 2021

	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 682,249	24,350	657,899	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	136,053	10,622,720	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	160,403	11,280,619	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed $5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,340,019	10,585,003			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	173,277	24,200,497			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through December 31, 2021

	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	514,000	4,486,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	220,748	29,779,252			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	221,417	19,778,583			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	7,839,536	26,106,310			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	65,520	9,192,264			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	58,131	9,941,869			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	10,432,648	211,928,778	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	9,987,930	95,012,070			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through December 31, 2021

	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	6,638,629	13,361,371	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	173,298,543	349,404,832			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	29,173	7,255,474	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	19,738,686	14,036,426	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	209,692,961	479,070,173	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through December 31, 2021

	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	218,254	994,505	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	218,254	994,505	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	792,771	11,207,229			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	792,771	27,042,729	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	8,931,312	53,539,448	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	564,197	19,805,847			
Total MoDOT Federal Stimulus Fund	82,840,804	9,495,509	73,345,295	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	41,248,061	28,832,000	12,416,061			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government [2]				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	288,320	203,335	84,985	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	13,510,452	13,510,131	321	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	750,000	315,631	434,369	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,500,000	0	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - Food Banks	17,284,666	8,013,981	9,270,685	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	361,998	0	361,998	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	805,825	1,760,310	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,649,727	0	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,518	1,003,650	285,868	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	2,228,016	3,984			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	243,306	116,694			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	158,428	42,272			
DOC - COVID Response - expense and equipment	5,399,048	1,506,123	3,892,925	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	1,255,314	544,686			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	2,999,977	17,000,023			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	24,175,000	20,667,938	3,507,062			
DHSS - Vaccination Incentives	14,000,000	9,010,000	4,990,000			
DHSS - Hospital Health Care Staffing Contracts	7,325,000	4,464,115	2,860,885			
DPS - Ambulance District Reimbursements	5,000,000	181,641	4,818,359			
DPS - Ventilator Emergency Transportation	400,000	0	400,000			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	25,000,000	21,128,329	3,871,671			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	800,000	799,200	800			
Total State Emergency Management Federal Stimulus Fund	258,893,449	130,820,475	128,072,974	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	267,822	937,178	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	1,002,073	2,197,927	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	138,708	504,457	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	3,264,095	6,735,905	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	4,672,698	10,375,467	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	186,965	809,350	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	6,729,174	25,647,757	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	143,076	969,035			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,209,908	159,790,092	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	282,983	424,017	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	37,171	262,829	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	427,485	6,938,525	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	29,923,076	240,549,191	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	42,575	1,096,813	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	12,009,657	41,598,974	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	10,000	65,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	10,328	189,672			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	88,694	1,423,475			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	76,573,647	490,822,384	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	4,905,090	23,426,463	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,282,711	4,743,289	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,279,018	1,740,358	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	6,580,688	21,266,365	27,847,053	5,649,424	22,197,629
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	18,245,912	23,480	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	296,954	12,463,046	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children’s Division - independent living placements and transitional living services	10,220,877	1,556,837	8,664,040	1,703,480	0	1,703,480

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	264,233	4,524			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	742,524	743,069			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	335,268	526,450			
Total DSS Federal Stimulus Fund	112,437,121	36,175,056	76,262,065	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	1,192,176	22,995,762	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	2,361,044	5,239,802	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	8,991	8,991	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,797,775	3,562,211	45,235,564	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo [3]				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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	Year Ended June 30, 2022 (through December 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority [1]	Expenditures	Remaining Balance	Appropriation Authority [1]	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	$ 2,403,862,095	482,809,600	1,921,052,495	7,219,479,219	2,330,456,901	4,889,022,318

[1] The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

[2] Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to $750 million.

[3] This appropriation's expenditures include $3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of $24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of $19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed $44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

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	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

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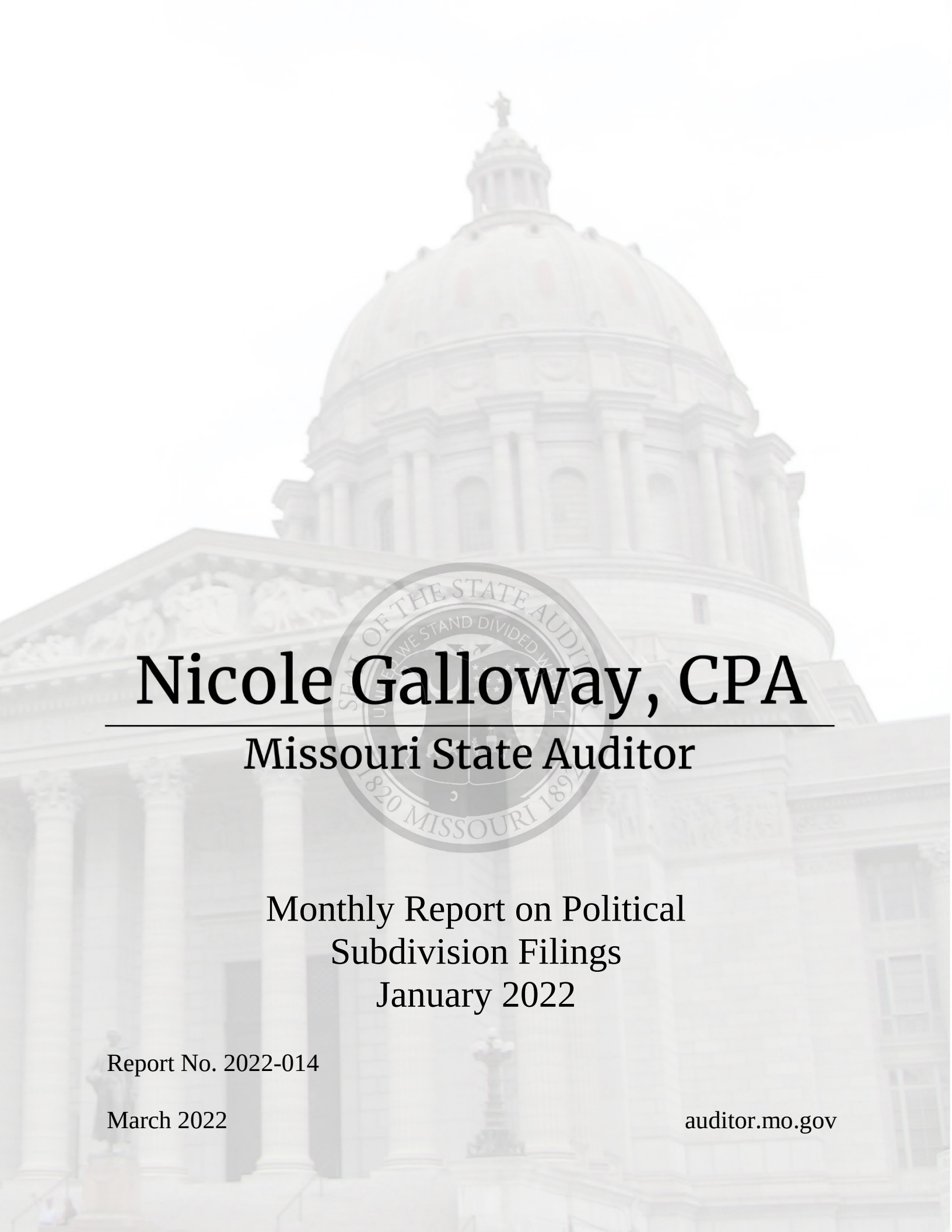
	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings January 2022

Report No. 2022-014

March 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
January 2022
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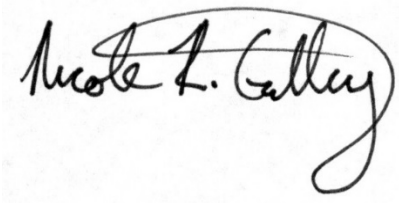
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 31 political subdivisions required to file a financial report by January 31, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in January 2022, after their filing deadline. The filing status for these 43 entities is presented in summary on page 3 and by individual entity in Appendix B-D.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 31 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 31 political subdivisions, 26 filed an annual financial report timely.

This report also includes the filing status for 43 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2022, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 16, 2021
Carroll	Mi De Levee District	Yes	July 20, 2021
	Sugartree Bottom Levee District	Yes	August 2, 2021
Lafayette	Alma FPD	No	
	Alma SRD Lafayette County	Yes	November 23, 2021
	Concordia SRD Lafayette County	Yes	November 23, 2021
	Corder SRD Lafayette County	Yes	January 10, 2022
	Dover SRD Lafayette County	Yes	November 23, 2021
	Higginsville SRD Lafayette County	Yes	November 23, 2021
	Lexington SRD Lafayette County	Yes	November 23, 2021
	Mayview SRD Lafayette County	Yes	November 23, 2021
	Odessa SRD Lafayette County	Yes	November 23, 2021
	Waverly SRD Lafayette County	Yes	November 23, 2021
	Wellington Napoleon SRD Lafayette County	Yes	January 21, 2022
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	October 12, 2021
	La Plata SRD Macon County	Yes	August 30, 2021
Monroe	Monroe City SRD Monroe County	No	
Newton	Stella SRD Newton County	Yes	January 15, 2022
Osage	Chamois SRD Osage County	Yes	October 29, 2021
	Linn City SRD Osage County	Yes	December 30, 2021
	Westphalia SRD Osage County	Yes	August 17, 2021
Platte	PWSD 9 Platte County	No	
Randolph	Moberly SRD Randolph County	Yes	August 13, 2021
Ray	Camden SRD Ray County	Yes	August 13, 2021
	Henrietta SRD Ray County	Yes	August 30, 2021
	Orrick SRD Ray County	Yes	November 16, 2021
	Richmond SRD Ray County	Yes	August 26, 2021
Scott	Illmo SRD Scott County	Yes	September 29, 2021
	Sikeston SRD Scott County	No	
St. Francois	St. Francois County SRD 2	Yes	January 25, 2022
Total Filed		26	
Total Not Filed		5	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in January 2022

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Miller Rural FPD	Yes	January 17, 2022
Total Filed		1	

Acronyms:
FPD Fire Protection District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in January 2022

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Oregon	PWSD 1 Oregon County	Yes	January 11, 2022
Total Filed		1	

Acronyms:
PWSD Public Water Supply District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in January 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	St. Joseph Downtown CID	Yes	January 4, 2022
Cape Girardeau	Town Plaza Crossing CID	Yes	January 5, 2022
Chariton	Chariton County Ambulance District	Yes	January 31, 2022
Clark	Clark County NHD	Yes	January 31, 2022
Dade	Dade County NHD	Yes	January 27, 2022
Dent	Salem Public Library District	Yes	January 27, 2022
Dunklin	Consolidated DD 2 Dunklin County	Yes	January 10, 2022
Harrison	East Fork of Big Creek Subdistrict	Yes	January 6, 2022
Harrison	Panther Creek Watershed Subdistrict	Yes	January 6, 2022
Harrison	West Fork of Big Creek Subdistrict	Yes	January 6, 2022
Holt	Forest City Levee District	Yes	January 7, 2022
Jefferson	PWSD 10 Jefferson County	Yes	January 1, 2022
Johnson	South Fork of Blackwater WSD	Yes	January 28, 2022
Mississippi	St. Johns Levee & Drainage District	Yes	January 11, 2022
Montgomery	Wellsville FPD	Yes	January 12, 2022
Newton	Lost Creek Watershed Subdistrict	Yes	January 31, 2022
Phelps	Rolla Free Public Library District	Yes	January 31, 2022
Scott	SEMO Regional Port Authority	Yes	January 12, 2022
Shelby	Clarence NHD	Yes	January 23, 2022
Shelby	Clarence Public Library District	Yes	January 6, 2022
St. Charles	Consolidated North County LD	Yes	January 4, 2022
St. Louis	North County Festival/Square CID	Yes	January 3, 2022
St. Louis	Olive Boulevard TDD	Yes	January 20, 2022
St. Louis	Valley Park Community PLD	Yes	January 31, 2022
St. Louis	Webster Groves Library District	Yes	January 31, 2022
St. Louis City	1601 S Jefferson CID	Yes	January 13, 2022
St. Louis City	840 East Taylor CID	Yes	January 13, 2022
St. Louis City	Armory CID	Yes	January 13, 2022
St. Louis City	Carondelet Commons CID	Yes	January 13, 2022
St. Louis City	Carrie Avenue CID	Yes	January 13, 2022
St. Louis City	Chouteau Crossing CID	Yes	January 13, 2022
St. Louis City	City Foundry CID	Yes	January 13, 2022
St. Louis City	Clarence Broadway CID	Yes	January 13, 2022
St. Louis City	EQH Market Street CID	Yes	January 13, 2022
St. Louis City	Newstead West CID	Yes	January 13, 2022
St. Louis City	Olive West CID	Yes	January 13, 2022
St. Louis City	Riverfront Hotel CID	Yes	January 3, 2022
Ste. Genevieve	Levee District 3 Ste. Genevieve County	Yes	January 31, 2022
Stoddard	Common Sewer District 1 Stoddard County	Yes	January 31, 2022

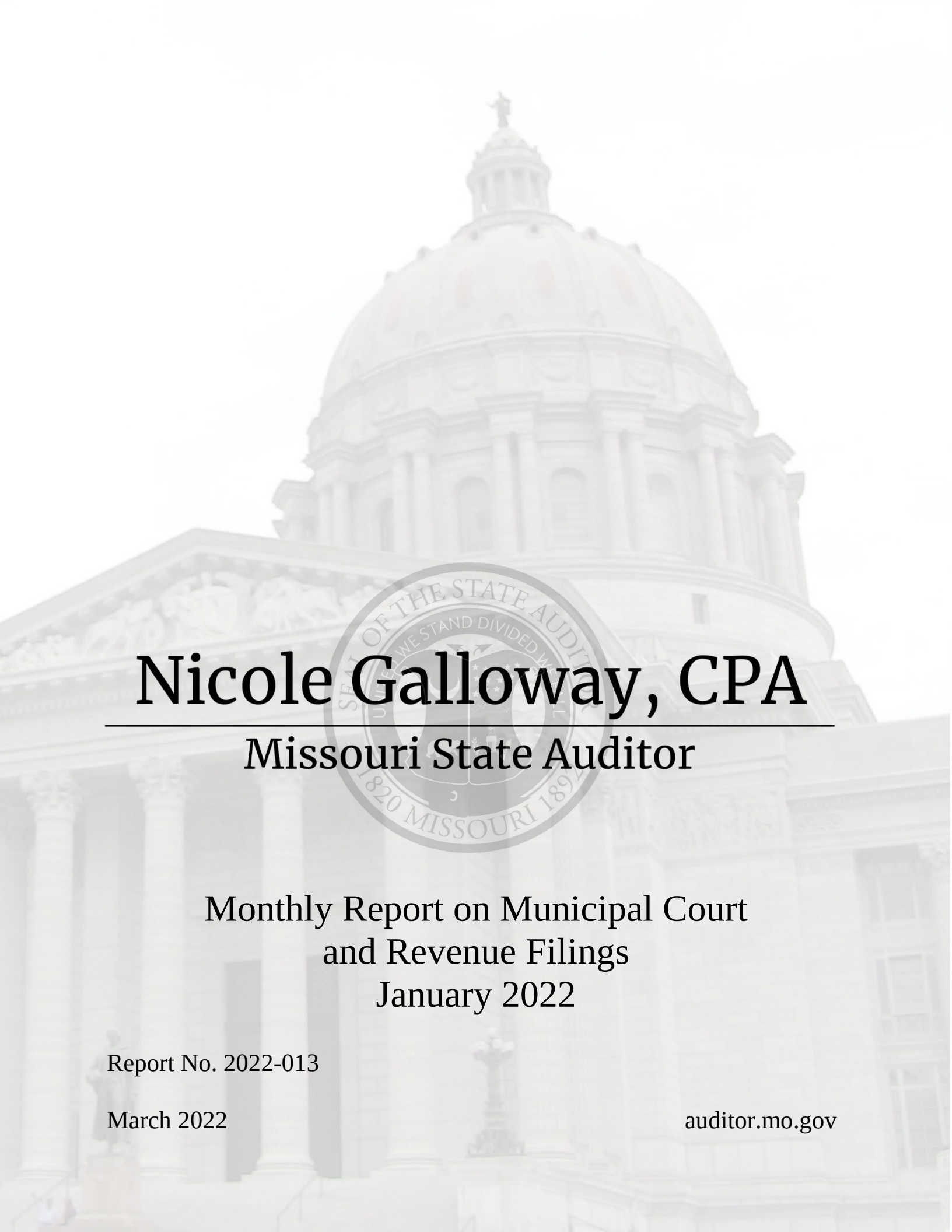
Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in January 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Vernon	Nevada Public Library District	Yes	January 12, 2022
Webster	Webster County NHD	Yes	January 31, 2022
Total Filed		41	

Acronyms:

CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
LD	Library District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
TDD	Transportation Development District
WSD	Watershed District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings January 2022

Report No. 2022-013

March 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
January 2022
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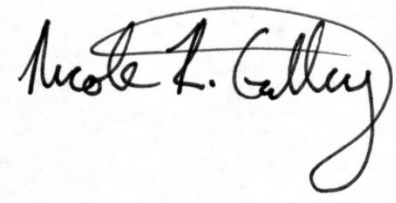
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by January 31, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No cities, towns, or villages had a fiscal year end of July 31, 2021; therefore, no financial reports, addendums, or certifications were due by January 31, 2022.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2022, after their filing deadline. The filing status for these 33 cities, 2 towns, and 4 villages is presented in summary on pages 3-4 and by individual entity in Appendixes A to B.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

No cities, towns, or villages had a fiscal year end of July 31, 2021; therefore no financial reports, addendums, or certifications were due by January 31, 2022.

This report includes the filing status for 33 cities, 2 towns, and 4 villages that filed at least one of the items (financial report, addendum, or certification) in January 2022, after their filing deadline. Of these municipalities, 25 filed an annual financial report, 18 filed an addendum, and 7 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in January 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Ashland	**	October 21, 2021	Yes	n/a
Total Filed		0		1	0

** Filed by October 31, 2021.

n/a Entities without a municipal judge are not required to file a certification.

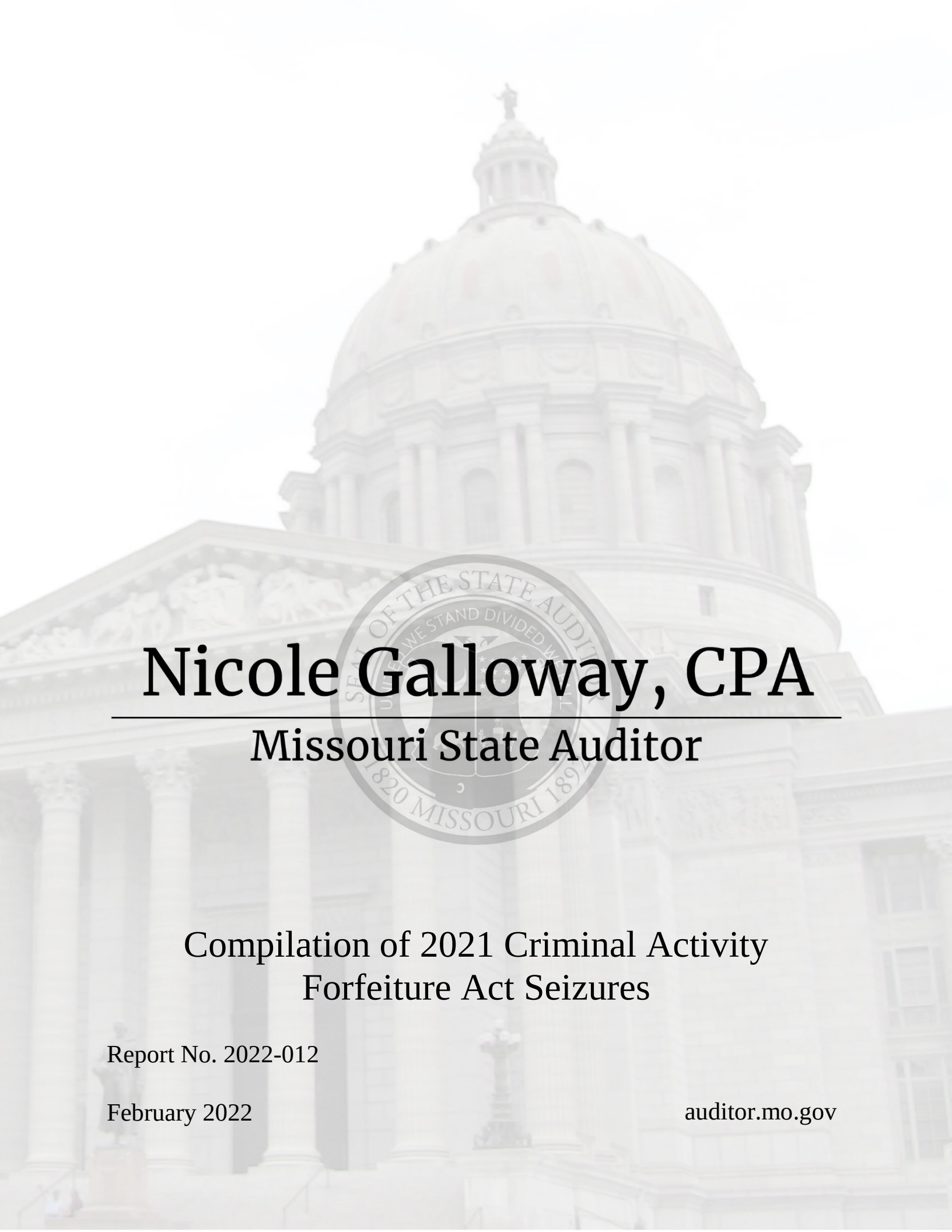
Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021
Filed in January 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Novinger	**	December 29, 2021	Yes	n/a
Barry	City of Purdy	Yes	January 10, 2022	No	n/a
Bates	City of Adrian	Yes	January 31, 2022	No	n/a
Boone	City of Rocheport	Yes	January 31, 2022	n/a	n/a
	Town of Huntsdale	Yes	January 25, 2022	n/a	n/a
Caldwell	City of Hamilton	Yes	January 18, 2022	No	n/a
Camden	City of Linn Creek	Yes	January 31, 2022	**	n/a
Cass	City of Cleveland	Yes	January 5, 2022	Yes	n/a
Chariton	City of Keytesville	Yes	January 31, 2022	No	n/a
Christian	City of Clever	**	November 12, 2021	Yes	**
Clinton	City of Gower	Yes	January 14, 2022	No	No
Cole	City of Taos	Yes	January 5, 2022	Yes	n/a
Franklin	City of Union	**	August 25, 2021	Yes	No
Gasconade	City of Bland	Yes	January 31, 2022	**	**
	City of Owensville	**	December 30, 2021	Yes	n/a
Jackson	City of Lee's Summit	Yes	January 5, 2022	**	**
Jefferson	City of Herculaneum	Yes	January 3, 2022	**	**
Maries	City of Vienna	Yes	January 24, 2022	No	n/a
Mississippi	Village of Wilson City	Yes	January 8, 2022	n/a	n/a
Morgan	Town of Gravois Mills	Yes	January 30, 2022	n/a	n/a
New Madrid	City of Lilbourn	**	December 27, 2021	Yes	n/a
	Village of Catron	**	December 12, 2021	Yes	n/a
Pulaski	City of Crocker	**	December 22, 2021	Yes	n/a
Ralls	Village of Rensselaer	Yes	January 31, 2022	n/a	n/a
Reynolds	City of Ellington	Yes	January 21, 2022	Yes	n/a
Scotland	Village of Rutledge	Yes	January 1, 2022	n/a	n/a
Scott	City of Scott City	**	December 28, 2021	Yes	No
Shelby	City of Clarence	Yes	January 6, 2022	Yes	Yes
	City of Shelbina	No		No	Yes
St. Charles	City of Lake St. Louis	Yes	January 6, 2022	Yes	Yes
St. Clair	City of Lowry City	Yes	January 31, 2022	**	n/a
St. Louis	City of Bella Villa	Yes	January 18, 2022	No	**
	City of Berkeley	No		No	Yes
	City of Hazelwood	Yes	January 11, 2022	Yes	Yes
Stoddard	City of Bernie	**	July 7, 2021	Yes	Yes
	City of Dexter	Yes	January 31, 2022	**	**
Sullivan	City of Milan	**	December 27, 2021	Yes	n/a
Warren	City of Warrenton	**	December 1, 2021	Yes	Yes
Total Filed		25		17	7

** Filed by December 31, 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Compilation of 2021 Criminal Activity Forfeiture Act Seizures

Report No. 2022-012

February 2022

auditor.mo.gov

February 2022

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Compilation of 2021 Criminal Activity Forfeiture Act Seizures

Background	State law requires prosecuting attorneys and the Attorney General to report seizures made under the Criminal Activity Forfeiture Act (CAFA) to the State Auditor and the Director of the Department of Public Safety.
CAFA Seizure Reports Submitted	The State Auditor's Office received 116 CAFA seizure reports from prosecuting attorneys and the Attorney General for property seized during the 2021 calendar year. State law states intentional or knowing failure to comply with reporting requirements shall constitute a class A misdemeanor.
Disposition of the Seizures Reported	The overall dollar value for property seized in 2021 was $5,353,274. Of that total, $259,985 was returned, $1,815,915 was transferred to a federal agency, and $101,322 was transferred to the state. The disposition for $2,539,831 was pending at the time of reporting, $631,050 was other types of dispositions, and no disposition was reported for $5,171. The dispositions reported by each prosecuting attorney and the Attorney General are included in a report appendix.
Reporting of Seizures Information	State law states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions.

Because of the nature of this compilation, no rating is provided.

Compilation of 2021 Criminal Activity Forfeiture Act Seizures Table of Contents

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

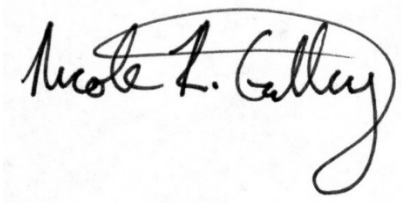
As required by Section 513.607, RSMo, we have compiled the 2021 Criminal Activity Forfeiture Act (CAFA) seizure reports submitted to the State Auditor by prosecuting attorneys and the Attorney General. The compilation is limited to information submitted to the State Auditor's Office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them. The primary objectives of this compilation were to:

1. Compile the 2021 CAFA seizure information reported.

2. Identify officials who submitted 2021 CAFA seizure reports to the State Auditor.

Section 513.607, RSMo, requires prosecuting attorneys and the Attorney General to report CAFA seizures for the previous calendar year by January 31, to both the Director of the Department of Public Safety and the State Auditor. Of the 116 potential reporting officials, we received reports from each official.

Compliance with Section 513.653, RSMo, which requires law enforcement agencies involved in using the federal forfeiture system to submit reports regarding federal seizures and the proceeds therefrom to the State Auditor's Office, will be separately reported.



Nicole R. Galloway, CPA
State Auditor

Compilation of 2021 Criminal Activity Forfeiture Act Seizures Executive Summary

CAFA Seizure Reports Submitted

The State Auditor received 116 of the total possible 116 Criminal Activity Forfeiture Act (CAFA) seizure reports from prosecuting attorneys and the Attorney General for property seized during calendar year 2021.

Section 513.607.10, RSMo, states intentional or knowing failure to comply with any reporting requirement shall be a class A misdemeanor punishable by a fine of up to $1,000.

Disposition of the Seizures Reported

We compiled the disposition of seizures as reported by prosecuting attorneys and the Attorney General for property seized during calendar year 2021. The following table lists the overall dollar value of the dispositions by category as reported to the State Auditor for 2021, 2020, and 2019.

Reported Disposition	2021		2020		2019	
Pending	$ 2,539,831	47.4 %	$ 1,976,806	47.2 %	$ 2,360,882	39.9 %
Returned	259,985	4.9	449,926	10.7	755,664	12.8
Transferred to Federal Agency	1,815,915	33.9	1,626,927	38.8	2,661,582	45.0
Transferred to State	101,322	1.9	28,437	0.7	73,851	1.2
Other	631,050	11.8	60,586	1.5	59,480	1.0
Disposition Not Reported	5,171	0.1	48,003	1.1	3,508	0.1
Total	$ 5,353,274	100.0 %	$ 4,190,685	100.0 %	$ 5,914,967	100.0 %

See Appendix I for the 2021 CAFA seizures disposition as reported by each prosecuting attorney and the Attorney General.

Reporting of Seizures Information

Section 513.607.8, RSMo, states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions. See Appendix II for the number of 2021 CAFA seizures reported with this information.

Appendix I
2021 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2021					
				Transferred To			
		Pending	Returned	Federal Agency	State Agency	Other	Not Reported
Adair	$ 19,940	19,940					
Andrew	0						
Atchison	0						
Attorney General	0						
Audrain	9,954	9,954					
Barry	3,589	3,589					
Barton	2,602	2,602					
Bates	1,213	1,213					
Benton	13,916	13,916					
Bollinger	0						
Boone	7,401				7,401		
Buchanan	23,658	951			17,520	5,187	
Butler	40,061		8,260	31,801			
Caldwell	0						
Callaway	51,906	44,800	5,580		577	949	
Camden	27,368	27,368					
Cape Girardeau	7,514	4,238		3,276			
Carroll	0						
Carter	2,585	2,485					100
Cass	92,699	92,699					
Cedar	3,845	3,845					
Chariton	0						
Christian	61,735	60,773				962	
Clark	4,300	4,300					
Clay	61,254	29,419	14,596	12,229		5,010	
Clinton	0						
Cole	99,528	94,416	3,197		1,144		771
Cooper	45,888	45,888					
Crawford	4,330	4,330					
Dade	0						
Dallas	0						
Daviess	0						
DeKalb	0						
Dent	0						
Douglas	0						
Dunklin	25,143			25,143			
Franklin	88,846	47,689	41,157				
Gasconade	0						
Gentry	0						
Greene	272,856	272,856					
Grundy	2,737	2,737					
Harrison	4,300						4,300
Henry	82,048	82,048					

Appendix I
2021 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2021					
				Transferred To			
		Pending	Returned	Federal Agency	State Agency	Other	Not Reported
Hickory	0						
Holt	0						
Howard	0						
Howell	990	990					
Iron	387,440	62,000		325,440			
Jackson	172,857	164,972				7,885	
Jasper	112,898	112,898					
Jefferson	37,615	36,957	658				
Johnson	5,148	5,148					
Knox	0						
Laclede	13,016	13,016					
Lafayette	6,745	2,765			3,980		
Lawrence	11,375			11,375			
Lewis	0						
Lincoln	23,062	23,062					
Linn	0						
Livingston	0						
Macon	0						
Madison	0						
Maries	25,472	25,472					
Marion	0						
McDonald	0						
Mercer	0						
Miller	16,312	16,312					
Mississippi	4,329			4,329			
Moniteau	0						
Monroe	0						
Montgomery	30,265	30,265					
Morgan	0						
New Madrid	255,143	6,361		234,784	13,998		
Newton	71,774	11,574	1,600	58,600			
Nodaway	0						
Oregon	0						
Osage	0						
Ozark	0						
Pemiscot	20,369		20,369				
Perry	30,892	30,892					
Pettis	24,675	24,675					
Phelps	697,321	40,224	7,667	648,470	960		
Pike	10,409	8,000			2,409		
Platte	378,561	378,561					
Polk	0						
Pulaski	10,000	10,000					

Appendix I
2021 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2021					
				Transferred To			
		Pending	Returned	Federal Agency	State Agency	Other	Not Reported
Putnam	0						
Ralls	0						
Randolph	21,269	21,269					
Ray	0						
Reynolds	2,827	2,827					
Ripley	0						
Saline	1,977	1,977					
Schuyler	0						
Scotland	0						
Scott	20,941	7,655		8,211	5,075		
Shannon	0						
Shelby	0						
St. Charles	568,420					568,420	
St. Clair	7,297	7,297					
St. Francois	186,051	88,081		97,970			
St. Louis City	451,575	181,651	55,600	169,200	45,124		
St. Louis County	509,261	186,883	101,301	178,440		42,637	
Ste. Genevieve	0						
Stoddard	6,647			6,647			
Stone	46,653	46,653					
Sullivan	0						
Taney	55,598	55,598					
Texas	0						
Vernon	4,294	2,805			1,489		
Warren	10,105	10,105					
Washington	12,167	12,167					
Wayne	0						
Webster	9,165	7,520			1,645		
Worth	0						
Wright	31,143	31,143					
	$ 5,353,274	2,539,831	259,985	1,815,915	101,322	631,050	5,171

This appendix compiles only the data and dispositions pertaining to 2021 CAFA seizures reported to the State Auditor by prosecuting attorneys and the Attorney General. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.

Appendix II

2021 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Adair	2	$ 19,940	2	2	2	2	2	2	2	2	2
Andrew	0	0									
Atchison	0	0									
Attorney General	0	0									
Audrain	2	9,954	2	2	2	2	2	2	1	2	1
Barry	2	3,589	2	0	2	2	2	2	2	2	2
Barton	2	2,602	2	0	2	2	2	2	2	2	2
Bates	1	1,213	1	0	1	1	1	1	1	1	1
Benton	2	13,916	2	1	2	2	2	2	1	2	1
Bollinger	0	0									
Boone	2	7,401	2	0	2	2	2	2	2	2	2
Buchanan	6	23,658	6	1	6	6	6	6	6	6	6
Butler	4	40,061	4	2	4	4	4	4	0	4	0
Caldwell	0	0									
Callaway	28	51,906	28	28	28	28	28	28	28	28	28
Camden	4	27,368	4	0	3	4	4	4	4	4	4
Cape Girardeau	2	7,514	2	2	2	2	2	2	2	2	2
Carroll	0	0									
Carter	3	2,585	3	0	3	3	3	2	2	2	2
Cass	4	92,699	4	4	4	4	4	4	1	4	1
Cedar	2	3,845	2	0	2	2	2	2	2	2	2
Chariton	0	0									
Christian	15	61,735	15	15	15	15	15	15	14	15	14
Clark	1	4,300	1	1	1	1	1	1	1	1	1
Clay	9	61,254	9	9	9	9	9	9	2	9	2
Clinton	0	0									
Cole	27	99,528	27	27	27	27	27	27	27	26	26
Cooper	6	45,888	6	6	6	6	6	6	6	6	6

Appendix II
2021 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Crawford	2	4,330	2	1	2	2	2	2	2	2	2
Dade	0	0									
Dallas	0	0									
Daviess	0	0									
DeKalb	1	0	1	0	1	1	0	0	0	0	0
Dent	0	0									
Douglas	0	0									
Dunklin	1	25,143	1	1	1	1	1	1	0	1	0
Franklin	15	88,846	15	7	15	15	15	15	11	15	11
Gasconade	0	0									
Gentry	0	0									
Greene	16	272,856	16	16	16	16	16	16	2	16	2
Grundy	1	2,737	1	1	1	1	1	1	1	1	1
Harrison	1	4,300	1	0	1	1	1	1	1	0	1
Henry	3	82,048	3	3	3	3	3	3	1	3	1
Hickory	0	0									
Holt	0	0									
Howard	0	0									
Howell	1	990	1	1	1	1	1	1	1	1	1
Iron	3	387,440	3	3	3	3	3	3	1	3	1
Jackson	31	172,857	31	30	31	31	31	31	3	31	3
Jasper	11	112,898	11	11	11	11	11	11	11	11	11
Jefferson	13	37,615	13	13	13	13	13	13	2	13	2
Johnson	2	5,148	2	0	2	2	2	2	1	2	1
Knox	0	0									
Laclede	2	13,016	2	2	2	2	2	2	2	2	2
Lafayette	2	6,745	2	2	2	2	2	2	2	2	2
Lawrence	1	11,375	1	0	0	1	1	1	0	1	0

Appendix II
2021 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Lewis	0	0									
Lincoln	5	23,062	5	5	5	5	5	5	5	5	5
Linn	0	0									
Livingston	0	0									
Macon	0	0									
Madison	0	0									
Maries	2	25,472	2	2	2	2	2	2	2	2	2
Marion	0	0									
McDonald	0	0									
Mercer	0	0									
Miller	2	16,312	2	2	2	2	2	2	2	2	2
Mississippi	1	4,329	1	1	1	1	1	1	1	1	1
Moniteau	0	0									
Monroe	0	0									
Montgomery	4	30,265	4	2	4	4	4	4	4	4	4
Morgan	0	0									
New Madrid	8	255,143	8	0	8	8	8	8	5	8	5
Newton	6	71,774	6	0	6	6	6	6	5	6	5
Nodaway	0	0									
Oregon	0	0									
Osage	0	0									
Ozark	0	0									
Pemiscot	1	20,369	1	0	1	1	1	1	1	1	1
Perry	1	30,892	1	1	1	1	1	1	0	1	0
Pettis	4	24,675	4	4	4	4	4	4	4	4	4
Phelps	14	697,321	14	14	14	14	14	14	7	14	7
Pike	2	10,409	2	1	2	2	2	2	2	2	2
Platte	11	378,561	11	11	11	11	11	11	7	11	7

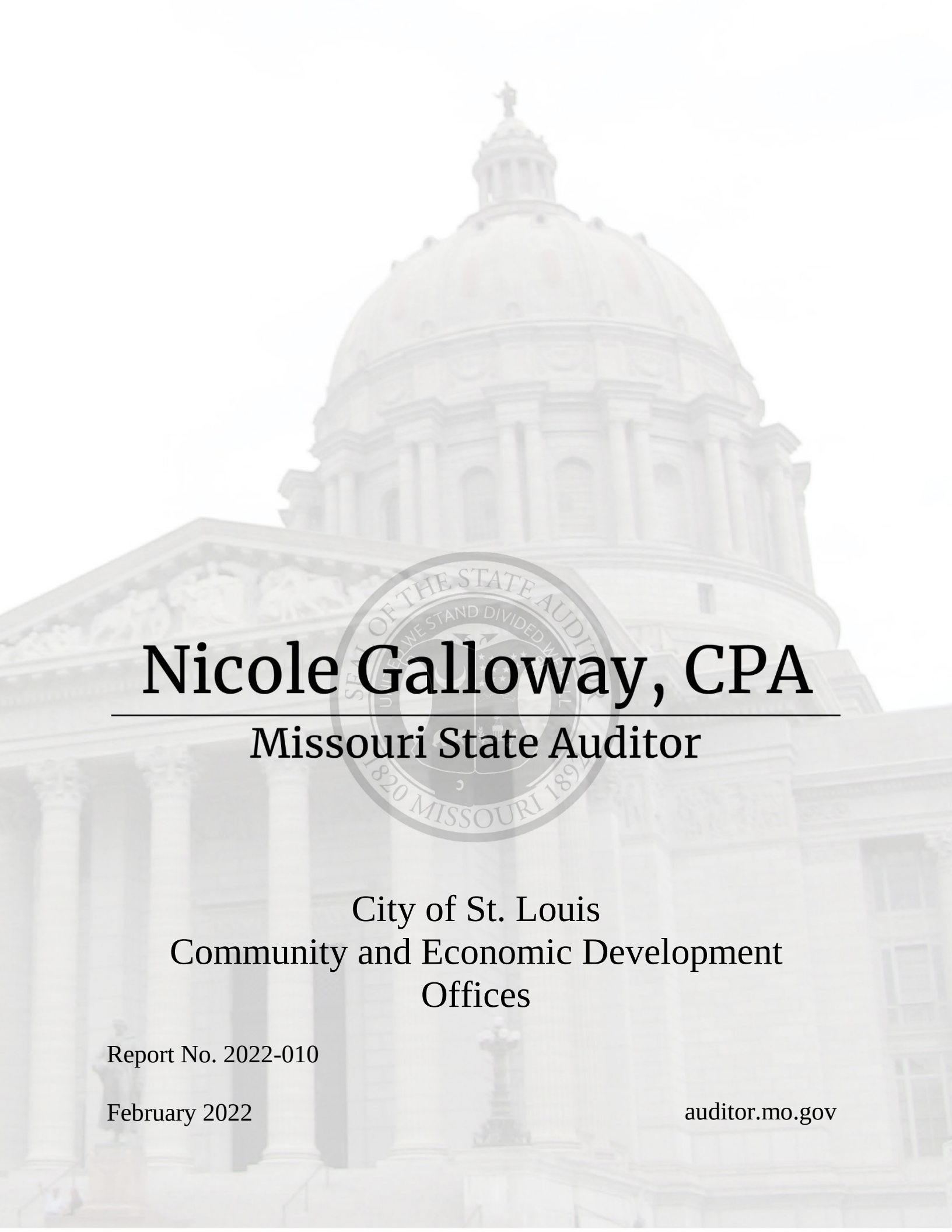
Appendix II
2021 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Polk	0	0									
Pulaski	1	10,000	1	1	1	1	1	1	1	1	1
Putnam	0	0									
Ralls	0	0									
Randolph	5	21,269	5	0	5	5	5	5	5	5	5
Ray	0	0									
Reynolds	1	2,827	1	1	1	1	1	1	1	1	1
Ripley	0	0									
Saline	1	1,977	1	1	1	1	1	1	1	1	1
Schuyler	0	0									
Scotland	0	0									
Scott	7	20,941	7	7	7	7	7	7	7	7	7
Shannon	0	0									
Shelby	0	0									
St. Charles	13	568,420	13	13	13	13	13	13	0	13	0
St. Clair	1	7,297	1	1	1	1	1	1	1	1	1
St. Francois	7	186,051	7	0	7	7	7	7	3	7	3
St. Louis City	67	451,575	67	50	67	67	67	67	23	67	23
St. Louis County	85	509,261	85	85	82	85	84	85	17	85	16
Ste. Genevieve	0	0									
Stoddard	1	6,647	1	1	1	1	1	1	1	1	1
Stone	4	46,653	4	4	4	4	4	4	4	4	4
Sullivan	0	0									
Taney	15	55,598	15	0	15	15	14	15	15	15	15
Texas	0	0									
Vernon	2	4,294	2	1	2	2	2	2	2	2	2
Warren	2	10,105	2	2	2	2	2	2	2	2	2
Washington	5	12,167	5	5	5	5	5	5	5	5	5

Appendix II
2021 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Wayne	0	0									
Webster	3	9,165	3	3	3	3	3	3	3	3	3
Worth	0	0									
Wright	3	31,143	3	3	3	3	3	3	3	3	3
	514	$ 5,353,274	514	412	509	514	511	512	286	510	284

This appendix compiles only the data and dispositions pertaining to 2021 CAFA seizures, the total estimated value of seizures reported, and the number of seizures categorized by the type of information reported for each prosecuting attorney and the Attorney General. Criminal charges filed and criminal actions were only counted if a criminal case was in existence for the seizure. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis
Community and Economic Development Offices

Report No. 2022-010

February 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Community and Economic Development Offices

St. Louis Development Corporation	Procedures for receipting, recording, transmitting, and depositing receipts by various Saint Louis Development Corporation (SLDC) departments need improvement. Finance Department personnel have not periodically conducted a competitive selection process for the management of Land Clearance for Redevelopment Authority (LCRA) owned parking facilities. SLDC policies for Land Reutilization Authority land sale pricing are outdated. The SLDC does not have pricing policies for the sale of LCRA owned property and Real Estate Department personnel do not always obtain appraisals or other support for the value of property to be sold.
Community Development Administration	Community Development Administration (CDA) personnel did not always log payments and transmit receipts timely and intact and did not reconcile receipt logs to transmittals. The CDA's monitoring of Community Development Block Grant subrecipients needs improvement.
Electronic Communication Policy	The City of St. Louis Community and Economic Development Offices have not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

***The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Community and Economic Development Offices
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Affordable Housing Commission
and
Executive Director of Community Development Administration
and
Director of Planning and Urban Design Agency
and
Economic Development Tax Board
and
Land Clearance for Redevelopment Authority
and
Land Reutilization Authority
and
Port Authority Commission
and
St. Louis Development Corporation
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Community and Economic Development Offices in fulfilment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The City of St. Louis engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the City's financial statements for the year ended June 30, 2019. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2019. The objectives of our audit were to:

1. Evaluate the offices' internal controls over significant management and financial functions.

2. Evaluate the offices' compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the offices, as well as certain external parties; and testing selected transactions using haphazard and judgmental selection, as appropriate, but the results of our tests cannot be projected to the population of all transactions of each community and economic development office. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to

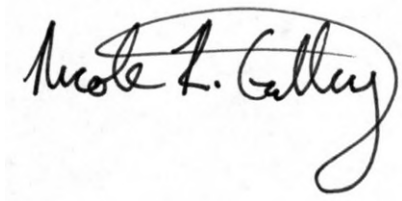
address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Community and Economic Development Offices' management and was not subjected to the procedures applied in our audit of the offices.

For the areas audited, we identified (1) deficiencies in internal controls, (2) non-compliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Community and Economic Development Offices.

We previously issued the following reports over selected economic development functions of the city: *City of St. Louis - Local Taxing Districts*, issued November 2019, report number 2019-114 and *City of St. Louis - Tax Increment Financing*, issued September 2020, report number 2020-076. Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.



Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Community and Economic Development Offices
Management Advisory Report - State Auditor's Findings

1. Saint Louis Development Corporation

The Saint Louis Development Corporation's (SLDC) controls and procedures for managing Land Reutilization Authority (LRA) and Land Clearance for Redevelopment Authority (LCRA) receipts, procurement, and property sales need improvement.

The SLDC's Real Estate Department facilitates real estate development throughout the city. Properties are acquired in the name of the LRA, LCRA, and the Planned Industrial Expansion Authority. The Real Estate Department manages, maintains, markets, and sells these agency-owned buildings and property. As of February 2020, the department was responsible for approximately 11,000 parcels of land.

The SLDC's Development Incentive Department facilitates the expansion and retention of businesses of all sizes in the City of St. Louis through review of development proposals that include requests for public assistance in the form of tax abatements or tax-exempt revenue bonds on behalf of the LCRA.

The SLDC's Finance Department handles all financial functions for the SLDC and the economic development authorities it represents.

1.1 Receipting, recording, and transmitting/depositing procedures

Procedures for receipting, recording, transmitting, and depositing receipts by various departments within the SLDC need improvement.

Real Estate Department receipting

Real Estate Department personnel do not issue prenumbered receipt slips for all money received, account for the numerical sequence of receipt slips issued, ensure checks and money orders are restrictively endorsed upon receipt, or always transmit receipts timely and intact.

- Our review of the LRA revenue report logs for July 2018, noted department personnel did not issue prenumbered receipt slips for 11 cash and/or check payments totaling $108,795. Department personnel indicated prenumbered receipt slips are required to be issued for all cash and checks received.

- Receipt slips are not issued in numerical sequence. We reviewed the receipt slip sequence for all receipt slips issued in fiscal year 2019 and noted 244 of the 1,700 receipt slip numbers were not accounted for. Neither Real Estate nor Finance Department personnel could account for any of the missing receipt slips. Real Estate Department personnel indicated some of the missing receipt slips may have been voided but not retained.

- Our review of revenue report logs identified 9 receipts totaling $8,420 received between July 1, 2018, and July 6, 2018, that were not recorded on the log and transmitted to the Finance Department until July 20, 2018. In addition, we noted 5 receipts totaling $2,343 received between July 12, 2018, and July 31, 2018, that were not recorded on the log and transmitted to the Finance Department until August 17, 2018. Department personnel indicated that a supervisory review of the revenue report logs is conducted prior to each transmittal to ensure all money received has been recorded properly and transmitted timely. However, this review did not detect the errors noted.

Real Estate Department recording

Department personnel have not established adequate procedures to ensure all money collected is credited to the proper economic development authority. We reviewed 4 of the 11 LCRA land sales that occurred during the fiscal year ended June 30, 2019, and identified the following issues:

- Receipt slips issued for application fees received for 3 of the 4 properties indicated the fees were for the LRA rather than LCRA properties.

- The application fees collected for all 4 properties were improperly recorded on the LRA revenue report log and transmitted for deposit into a LRA bank account.

- Sales revenue received for 3 of the 4 properties, totaling $18,600, was also recorded on the LRA revenue report log and transmitted for deposit into a LRA bank account instead of a LCRA bank account.

Department personnel could not provide an explanation for why these revenues were recorded incorrectly.

Development Incentive Department

Development Incentive Department personnel do not issue receipt slips or log tax abatement application fees collected and do not restrictively endorse checks and money orders upon receipt. Department personnel indicated they did not think receipt slips were necessary since these application fees are transmitted to the Finance Department at the time of receipt. Without immediately receipting or logging these fees and reconciling these records to the amount transmitted, there is no assurance all application fees collected are subsequently transmitted to the Finance Department for further processing.

Finance Department

Finance Department personnel do not record money received upon receipt and deposits are not always timely. Department personnel receive payments for LCRA parking revenues and sale proceeds and application fees transmitted from other departments and typically prepare deposits for amounts transmitted and/or collected within 14 days of receipt. At the time the deposits are prepared, department personnel separate money collected by the revenue type and bank account it is to be deposited in, record the amounts

on the Finance Department's receipt log, and prepare a deposit slip for each bank deposit. Department personnel indicated they did not believe it was necessary to record money received upon receipt since an email was sent by the department each time a transmittal was made, these fees are kept in a locked drawer in the Finance Department prior to being deposited, and deposits are prepared as staff have time due to the limited size of the department.

Conclusion

Failure to implement adequate receipting, recording, and transmitting/depositing procedures increases the risk that loss, theft, or misuse of money and errors will go undetected. By not logging payments received immediately upon receipt or issuing prenumbered receipt slips and not properly accounting for all receipts, there is no way to ensure that all payments received are ultimately transmitted/deposited. In addition, failure to restrictively endorse checks and money orders immediately upon receipt increases the risk of misuse of money.

1.2 Procurement procedures

Finance Department personnel have not periodically conducted a competitive selection process for the management of LCRA owned parking facilities. Following the end of the 5 year contract first entered into in 1983, LCRA officials decided not to solicit proposals for management of these parking facilities and instead chose to continue using the current management company on a month-to-month basis until either party decided to cancel the agreement. Neither the SLDC, nor the LCRA, have solicited proposals for the management of these parking facilities since the establishment of the initial contract in 1983.

Formal procurement procedures would provide a framework for economical management of resources of the LCRA and would help ensure the office receives fair value in its contracts, as well as, helping give all participants an equal opportunity to participate in the business of the LCRA.

1.3 LRA land sale policies

SLDC policies for LRA land sale pricing are outdated. In 2011, the SLDC Real Estate Department established standard sales prices based on square footage and neighborhood location for LRA owned properties.[1] The LRA established the standard sales prices based on an analysis of land sales prior to 2011 and has not updated these prices since 2011. Department personnel could not provide an explanation for why this price list had not been updated since 2011. Periodically updating the standard price list is necessary to ensure the price the LRA receives for land is reasonable or represents the fair value of the property.

[1] Occupied residential buildings, buildings suitable for occupancy, and large buildings that may be priced based on an appraisal are exempt from the pricing policies.

1.4 LCRA land sale policies and procedures

The SLDC does not have pricing policies for the sale of LCRA owned property and Real Estate Department personnel do not always obtain appraisals or other support for the value of property to be sold. None of the four property sales reviewed had appraisals associated with them. SLDC personnel indicated they use the assessed value as a guideline when pricing properties. However, they are not required to set the assessed value as the minimum sales price. For one of the four LCRA property sales reviewed, the SLDC received less than the assessed value and did not retain adequate documentation to support why the lower sales price was accepted.

Pricing policies and sufficient documentation to support the prices received are necessary to prevent lost revenue. Good business practice requires real estate purchases be formally and independently appraised to ensure a reasonable price is received.

Similar condition previously reported

A similar condition to section 1.3 was noted in our prior audit report. In the *Follow-up Report on Audit Findings City of St. Louis - Community and Economic Development Offices*, Report No. 2018-108, released in October 2018, LRA officials indicated MAR 1.3 had been implemented; however we found that corrective action taken was not always effective and problems continue to exist.

Recommendations

The SLDC work with the LRA and LCRA to:

1.1 Develop procedures to ensure receipt slips are issued for all money received or receipts are logged immediately upon receipt, the numerical sequence of receipt slips issued or voided are properly accounted for, checks and money orders are restrictively endorsed immediately upon receipt, receipts are transmitted/deposited intact and timely, and receipts are credited to and deposited on behalf of the proper economic development authority.

1.2 Periodically solicit competitive proposals for contracts.

1.3 Periodically update LRA's standard price list to ensure prices reflect the fair value of the property.

1.4 Develop a pricing policy for the sale of LCRA property and retain documentation to support sale prices.

Auditee's Response

1.1 The Real Estate Department has established a point person for charting and recording fees received for all LRA real estate transactions. Prenumbered receipts are used for each transaction. All receipts are accounted for. LCRA property sale transactions are now accounted for separately from LRA transactions; they are also receipted and transmitted to the Finance Department and are clearly

identified as belonging to LCRA. We have purchased new "for deposit only" stamps for LRA, LCRA and SLDC. The stamps are used to restrictively endorse all incoming checks. These stamps now reside in the Real Estate, Development Incentive, and Finance Departments. The Finance Department will continue to lock up undeposited checks and will make physical bank deposits on a bi-weekly basis or sooner.

1.2 SLDC staff will meet in the first quarter of 2022 to discuss the issuance of an RFP for parking operators.

1.3 SLDC staff are presently working with the City Assessor's Office to incorporate more recent data into its standard pricing policy. The updated pricing policy, when adopted by the LRA Commission, will be put into effect to more accurately reflect the present market environment.

1.4 SLDC staff do not generally obtain professional appraisals when selling LCRA properties. We use the assessed value as a basis, subject to consideration for age, end use, offerors' plans and budget and condition of property. Regarding the LCRA property sold for less than the assessed value, following the LCRA's purchase of this property, it was subdivided and partially used for public improvements. The remaining property was irregular and not suitable for development and was sold to a neighborhood garden group for a community garden.

2. Community Development Administration

The Community Development Administration's (CDA) procedures for receipting money and monitoring Community Development Block Grants (CDBG) need improvement. The CDA is primarily responsible for the administration of federal funds for housing projects and community and economic development programs. The amount of funds allocated to various CDA programs is approved by city ordinance on a calendar year basis.

2.1 Receipting and transmittals

CDA personnel did not always log payments and transmit receipts timely and intact and did not reconcile receipt logs to transmittals.

The Housing Program secretary is responsible for receiving and logging all closing fees, loan payments, and recording fees received on the Housing Program's check log upon receipt. For closing fees and loan payments received, the secretary prepares a memorandum documenting project information associated with the payments and transmits the memorandum and payments to the Fiscal Section for processing. For recording fees, the secretary transmits the payments directly to the Real Estate Section of the Comptroller's office for further processing. The secretary logs the date the payments are transmitted on the check log.

Our comparison of the check log to the cash receipt log maintained by the Fiscal Section for the 2 week period ending March 23, 2019, noted personnel recorded two receipts totaling $9,950 ($3,200 and $6,750), for loan payments for the Healthy Home Repair Program on the cash receipt log, but not on the check log. In addition, we noted Housing Program personnel did not record the $28 recording fees received for 2 loans. We verified the recording fees were received and transmitted to the Real Estate Section of the Comptroller's office for processing. CDA personnel indicated the omissions were a clerical error and subsequently updated the log.

In addition, for the fiscal year ended June 30, 2019, we traced all money received by Housing Program personnel for closing fees and loan payments recorded on the check log to entries recorded in the city's general ledger. We identified one check for $2,045 recorded and marked as transmitted in the Housing Program's check log on April 24, 2019, that was not posted to the city's general ledger until November 13, 2019. CDA Fiscal Section personnel indicated this check was caught in a paper clip with other documentation and they did not realize it was not transmitted timely. Also, at the time this occurred, neither personnel in the Real Estate Section or Fiscal Section reconciled their respective records to ensure all money collected was transmitted and recorded in the city accounting system. CDA personnel indicated the individual responsible for performing these reconciliations retired in May 2019 and the position was not filled until March 2020.

Recording all receipts on a log and reconciling receipt records will help ensure all receipts are accounted for and properly transmitted. In addition, transmitting all receipts timely and intact will help reduce the risk of loss, theft, or misuse of money received.

2.2 Monitoring procedures

The CDA's monitoring of CDBG subrecipients needs improvement. According to the CDA's programmatic monitoring guidebook, CDA subrecipients classified as higher risk based on the CDA's annual risk assessment, are required to receive a technical assistance visit in addition to their annual monitoring visit. Our review of 10 of the 69 subrecipients that received CDBG funds in calendar year 2019 included 6 subrecipients classified as higher risk. CDA personnel did not conduct the required technical assistance monitoring visit for one of these six subrecipients. Per CDA personnel, the monitor who was responsible for this left and the CDA did not have the staffing required to perform the visit.

Site reviews are a crucial part of program monitoring. Timely reviews facilitate good management and ensure that subrecipients receive the technical assistance needed to operate programs in compliance with all requirements, thereby maintaining program integrity.

Similar conditions previously reported

Similar conditions were noted in our prior audit report. In the *Follow-up Report on Audit Findings City of St. Louis - Community and Economic Development Offices*, Report No. 2018-108, released in October 2018, the CDA officials indicated the recommendation for section 2.1 was in progress and the recommendation for section 2.2 had been implemented; however we found that corrective action taken was not always effective and problems continue to exist.

Recommendations

The Community Development Administration:

2.1 Ensure all receipts are recorded and transmitted timely and intact and receipt records are reconciled.

2.2 Ensure technical assistance monitoring visits are performed for all higher risk agencies as required.

Auditee's Response

2.1 We will ensure all receipts are recorded and transmitted timely and intact to the proper entity and receipt records are reconciled timely to ensure that these types of errors do not occur moving forward.

2.2 We will ensure technical assistance monitoring visits are performed and documented for all higher risk agencies as required.

3. Electronic Communication Policy

The City of St. Louis Community and Economic Development Offices have not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. Officials in some offices did not recognize the need for the policy, while those in other offices considered this issue to be the city's responsibility.

While the offices' emails sent or received through the city's hosted email system are archived, the offices have not adopted a policy to address the other issues set forth in the guidance, including the retention of messages sent from text messages and other third party platforms, such as personal email accounts and personal devices, when they represent official business of the city.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of

records. The guidelines for managing electronic communications records can be found on the Secretary of State's website. [2]

Written policies to address the retention of electronic communications are necessary to ensure all documentation of official business of the city is retained as required by state law.

Recommendation

The City of St. Louis Community and Economic Development offices develop written records management and retention policies that address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

The SLDC provided the following response:

As the city provides Information Technology support and guidance for most SLDC functions of this nature, and SLDC generally follows city policies on these matters, SLDC will await the development of the city's policy regarding retention of electronic communications to the extent noted here. SLDC policy will likely be structured after the city policy.

[2] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government,* May 14, 2019, <https://www.sos.mo.gov/CMSImages/RecordsManagement/CommunicationsGuidelines.pdf>, accessed November 1, 2021.

City of St. Louis - Community and Economic Development Offices
Organization and Statistical Information

The city has established the following offices to provide community and economic development services.

Affordable Housing Commission

The Affordable Housing Commission (AHC) was established under City Ordinance 65132. The AHC promotes city living and neighborhood stabilization through the preservation and production of affordable, accessible housing and support services that enhance the quality of life for those in need. The AHC provides partial funding to both social service organizations and housing developers to provide housing construction/rehabilitation, education/training, and homelessness prevention services to the city. The Executive Director is April Ford Griffin.

Community Development Administration

The Community Development Administration (CDA) was established under City Ordinance 64688. The CDA is responsible for the administration of federal funds allocated to the city for housing production and home repair, community development, public service, and economic development programs. Its activities are mainly funded with federal Housing and Urban Development funds, including both HOME Investment Partnership (HOME) funds and Community Development Block Grant funds. Currently, the Executive Director is Justin Jackson. At June 30, 2019, Matt Moak served as the Executive Director.

Planning and Urban Design Agency

The Planning and Urban Design Agency (PDA) was established under the City Ordinance 64687. The PDA performs neighborhood planning for the city, historical preservation activities, provides research information to individuals, and creates city maps. The PDA has several regulatory functions including serving as staff for the Planning Commission and Preservation Board. The Executive Director is Don Roe.

Economic Development Tax Board

The Economic Development Tax Board was established by Ordinance 70435 to oversee economic development sales tax funding. In April 2017, voters approved a one half of one percent sales tax for economic development purposes. This tax is allocated (1) 60 percent for the Metrolink, (2) 10 percent for neighborhood revitalization, (3) 10 percent for workforce development, (4) 10 percent for public safety, and (5) 10 percent for infrastructure. This 9 member board is composed of two members appointed by the school district, five members appointed by the Mayor, and two members appointed by the Board of Aldermen.

Land Clearance for Redevelopment Authority

The Land Clearance for Redevelopment Authority (LCRA) was established under Section 99.330, RSMo. The goal of the LCRA is to reduce blight in the city. To achieve this goal, the LCRA recommends development incentives such as tax abatements, tax-exempt revenue bonds, and eminent domain for commercial, industrial, and residential projects in redevelopment areas which are reviewed and approved by the PDA and the St. Louis Board of Aldermen. The SLDC provides administrative services for the LCRA.

Land Reutilization Authority

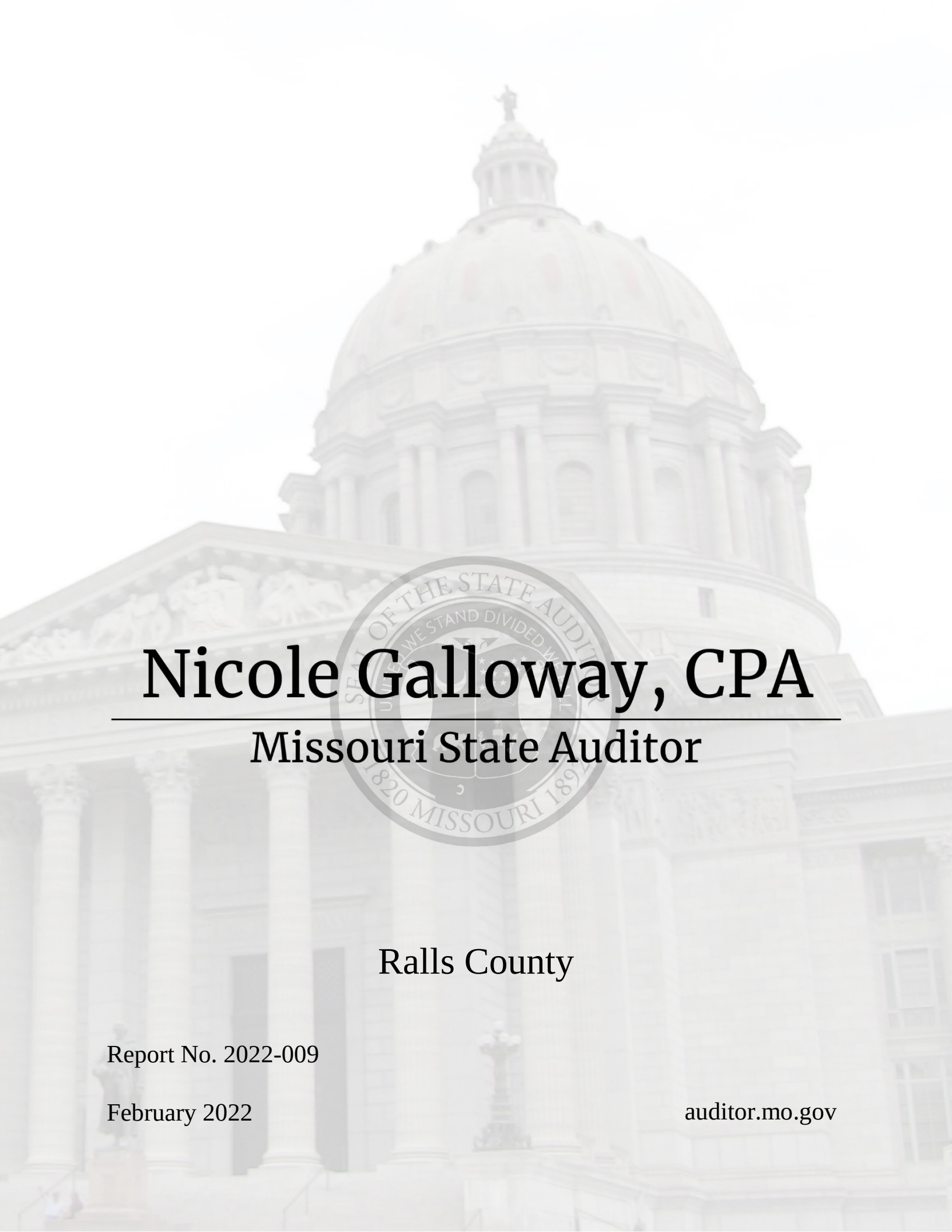
The Land Reutilization Authority (LRA) was established under the authority of Sections 92.700 to 92.920, RSMo. The LRA receives title to donated property and all tax delinquent properties not sold at Sheriff's sales. The St. Louis Development Corporation (SLDC) Real Estate Department maintains, markets, and sells these properties and performs land assemblage for future development.

Port Authority Commission of the City of St. Louis

The Port Authority Commission was established under Section 68.010, RSMo. It is responsible for working with individuals or corporations regarding the preparation and negotiation of land and mooring leases on property owned by the City of St. Louis in the Port District. In addition to managing leases for city-owned property in this area, the commission works with shipping stakeholders across the bi-state area to promote regional commerce. The SLDC provides administrative services for the commission.

St. Louis Development Corporation

The St. Louis Development Corporation (SLDC) is an umbrella not-for-profit corporation organized under Chapter 355 of the Missouri Revised Statues with the mission of fostering economic development and growth in the city. The SLDC is directed by its own Board of Directors and its employees serve as staff support for the city's economic development authorities, including the Land Reutilization Authority, the Land Clearance for Redevelopment Authority, and the Port Authority Commission of the City of St. Louis.



Nicole Galloway, CPA

Missouri State Auditor

Ralls County

Report No. 2022-009

February 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ralls County

Property Tax System	The county has not adequately restricted property tax system access. The County Clerk and County Commission do not adequately monitor property tax additions and abatements entered into the property tax system. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Sheriff's Controls and Procedures	Former Sheriff's office personnel did not always record the method of payment (cash, check, or money order) on the one-write receipt ledger, or reconcile the composition of receipts to the composition of deposits during most of the year ended December 31, 2020, and bond receipts were not always deposited timely or intact. Sheriff's office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff has not entered into written agreements with the surrounding counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not issue prenumbered receipt slips for money received.
Property Tax Reductions	The county did not properly report property tax levy reductions to the State Auditor's Office in 2017 and 2018, and did not reduce the tax levy for sales tax collections for 2019 and 2020 as required.
Electronic Communication Policies	The county has not developed electronics records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*****The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Ralls County
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

County Commission
and
Officeholders of Ralls County

We have audited certain operations of Ralls County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

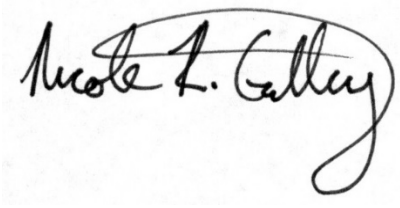
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Ralls County.



Nicole R. Galloway, CPA
State Auditor

1. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector processed property tax collections totaling approximately $16 million during the year ended February 28, 2021.

1.1 Computer access

The county has not adequately restricted property tax system access. The County Collector and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records. There is no independent review of changes made to individual tax records in the system. The County Collector indicated she does not make changes to individual tax records and is unsure why she has this access. Because the County Collector is responsible for collecting tax money, the ability to alter tax records represents a significant weakness in internal controls. Good internal controls require the County Collector and other office personnel not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books upon order of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper.

1.2 Additions and abatements

The County Commission and the County Clerk do not adequately monitor property tax additions and abatements entered into the property tax system. During the year ended February 28, 2021, additions totaled approximately $181,000 and abatements totaled approximately $290,000.

The County Assessor prepares court orders for additions and abatements, and enters these changes to the property tax system. The County Commission does not review the individual court orders or a detailed listing of changes made to the property tax system. The County Commission only reviews and approves a summary total of monthly additions and abatements, as they believe a more extensive review is not needed. In addition, as explained in section 1.1, a control weakness exists because the County Collector is responsible for collecting property taxes and also has system access to change tax records (including entering addition and abatement information). This control weakness is more significant because neither the County Commission nor the County Clerk performs reconciliations of the approved additions and abatements to the actual changes made in the property tax system. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored, and errors or irregularities could go undetected.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County

Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic reviews and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.

1.3 Account book and annual settlements

Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk's account book includes only monthly totals of additions and abatements made to the tax system. The account book does not include taxes charged, collected, or protested, and therefore, does not provide all information needed to perform adequate reviews of the County Collector's annual settlements. The County Clerk indicated she was unaware of the need for an account book to verify the annual settlements and she trusts the work of the County Collector. In addition, the County Commission does not perform an independent review of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other record that summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, addition and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.4 Tax books

The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. The county's property tax system programmer prepares the real estate and personal property tax books using assessed valuations provided by the County Assessor and tax levies provided by the County Clerk. The County Collector indicated she reviews the tax books for accuracy. However, because the County Collector is responsible for collecting property tax money, good internal controls and state law require someone independent of the collection process be responsible for generating and testing the accuracy of the tax books. In addition, the County Collector prepares the delinquent tax books by combining the uncollected taxes from the current tax year and uncollected taxes from all prior years. The County Clerk indicated she was unaware of the need for her to prepare or verify the tax books and she trusts the work of the County Collector. A review of the current and delinquent tax books should include verification of individual entries in the

current tax books and recalculating tax book totals and charges. Failure to properly prepare and/or review the tax books and test individual tax statement computations may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

Similar conditions previously reported

A similar condition to section 1.1 was noted in our prior 2 audit reports, and similar conditions to sections 1.2 and 1.3 were noted in our prior 3 audit reports.

Recommendations

1.1 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.

1.2 The County Commission and the County Clerk ensure all property tax additions and abatements are properly approved and monitored.

1.3 The County Clerk maintain a complete account book with the County Collector. In addition, the County Commission and the County Clerk should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

1.4 The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.

Auditee's Response

The County Commission and County Clerk provided the following responses:

1.1 The county has had the property tax program for several years. This program is what the county can afford. To upgrade this system, it would cost several thousand dollars. The County Commission, the County Clerk, and the County Collector have revised the internal control policies and procedures to address the recommendation.

1.2 In June 2021, the County Commission began reviewing the detailed additions and abatements in a timely manner and signing them. Once they are reviewed and signed, the County Clerk reviews them and

records them in a spreadsheet with totals of all additions and abatements. After this is done, it is reviewed by the County Clerk and the County Collector to make sure the totals agree. Again, the county will investigate purchasing an upgraded system that will allow the County Clerk to make these changes to the books. Until that time, the County Clerk and the County Collector will both be present when additions and abatements are entered in the system and will sign a statement indicating who was present at the time it was done. This new practice will be documented in the management practices and procedures for the County Clerk and the County Collector.

1.3 The County Clerk will maintain a complete account book to verify the annual settlements. Copies will be provided to the County Commission and the County Collector. This new policy will help reduce the risk of loss, theft, or misuse of property tax money going undetected, and provide additional assurance the annual settlements are complete and accurate.

The County Clerk provided the following response:

1.4 We review the accuracy of the current tax book by reviewing additions and abatements. We also work with the County Assessor to make sure the Board of Equalization changes have been made. We will review this recommendation with the County Collector since we do not currently have system access capabilities to prepare the tax books. The County Commission will look at purchasing an updated system. We will work with the County Collector to make sure we both agree on the accuracy of the totals in the tax book and sign a report to that effect. We will revise the internal control policies to improve these management practices and procedures.

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately $49,000 in civil and criminal process fees, concealed carry weapon permits, bonds, and other miscellaneous receipts during the year ended December 31, 2020.

2.1 Receipts and deposits

Procedures for receipts and deposits need improvement.

Former Sheriff's office personnel did not always record the method of payment (cash, check, or money order) on the one-write receipt ledger, or reconcile the composition of receipts to the composition of deposits during most of the year ended December 31, 2020. In addition, bond receipts were not always deposited timely or intact as 2 bonds, totaling $2,000, received on June 11, 2020, were not included in the deposits made on June 12, 19, and 26, but were instead deposited on June 30, nearly 3 weeks after received. These procedures improved after personnel changes occurred in September 2020.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected. All receipts should be deposited intact and timely, and the composition of receipts should be reconciled to the composition of deposits.

2.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance as of December 31, 2020, was $3,442. Liabilities consisting of December fees totaled $1,435, resulting in $2,007 of unidentified money. The Sheriff indicated a list of liabilities had not been maintained by the former administration when he took office in January 2021, and he was unaware of the need for a monthly list.

Monthly lists of liabilities should be prepared and reconciled to cash balances to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

2.3 Prisoner boarding

The Sheriff has not entered into written agreements with the surrounding counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The majority of boarding costs paid were to 2 nearby counties. The Sheriff indicated the arrangements with the counties were based on previous verbal agreements, but the details of these verbal agreements have not been documented. During the year ended December 31, 2020, the county paid $96,864 to other counties for boarding prisoners.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

2.4 Disbursements

The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer. Office personnel turned over September 2020 fees ($2,492) and October 2020 fees ($2,165) on December 21, 2020. The Sheriff indicated he is unsure why these turnovers were delayed as this occurred before he took office, but believes employee turnover in the office during 2020 was a factor.

Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Treasurer. Section 50.380, RSMo, provides that any county officer

that fails to pay fees or other remuneration to the treasurer timely may be subject to penalties for such failure.

Similar conditions previously reported

Similar conditions to sections 2.1, 2.2, and 2.3 were noted in our prior 2 audit reports.

Recommendations

The Sheriff:

2.1 Indicate the method of payment on all receipt slips, reconcile the composition of receipt slips to the composition of deposits, and deposit receipts intact and timely.

2.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.

2.3 Work with the County Commission to obtain written agreements with the counties for the boarding of prisoners.

2.4 Disburse fees and other receipts to the County Treasurer monthly in accordance with state law.

Auditee's Response

As a response to the audit, we have put the following procedures in place to improve upon the issues that were found during the audit:

2.1 The current administration has implemented this recommendation.

2.2 The current administration prepares a spreadsheet of all transactions (taken from receipts) and reconciles receipts to disbursements to the County Treasurer and other entities and the bank statement. We will prepare a monthly list of liabilities and reconcile it to the cash balance and investigate and resolve any differences and properly dispose of the unidentified money.

2.3 The current administration is working to get memorandums of agreement for all the jails that we use.

2.4 The current administration disburses fees and other receipts to the County Treasurer monthly.

It is our utmost goal to be transparent and responsible with the duties and funds entrusted with our Sheriff's Office. We greatly appreciate the time and effort that was put into our audit and will do all we can to continue with these best practices.

3. Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney's office does not issue prenumbered receipt slips for money received. Office personnel record receipts on a computer spreadsheet tracking amounts due and paid by case. The Prosecuting Attorney indicated he believed prenumbered receipt slips were not needed since receipts were tracked on the spreadsheet. The office collected approximately $12,000 for bad check and court-ordered restitution and fees during the year ended December 31, 2020.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money received will go undetected. Procedures should be established to issue prenumbered receipt slips for all money received, including accounting for the numerical sequence of receipt slips, and reconciling the amounts on the receipt slips to the amounts deposited and/or transmitted to victims or the County Treasurer.

Recommendation

The Prosecuting Attorney issue prenumbered receipt slips for money received immediately upon receipt, account for the numerical sequence of the receipt slips, and reconcile the amounts on the receipt slips to the amounts deposited and/or transmitted to victims or the County Treasurer.

Auditee's Response

We will implement the recommendation. However, in response, we noted that the prior state audits did not advance such a recommendation. Also, we employ expansive controls and procedures to mitigate risk of loss, theft, or misuse of money received for bad check and court-ordered restitution and fees. We prepare and e-file restitution memorandums for every payment received for court-ordered restitution so that the sentencing judge and probation officer for each case can track compliance with probation and related court orders. Further, direct communication is initiated by the Prosecuting Attorney with all crime victims due restitution by telephone call, email, facsimile transmission, text message, written correspondence and/or in person office contact to assure accurate and complete payment for all money duly owed.

4. Property Tax Reductions

The county did not properly report property tax levy reductions to the State Auditor's Office (SAO) in 2017 and 2018, and did not reduce the tax levy for sales tax collections for 2019 and 2020 as required.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Ralls County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levy to meet the 50 percent reduction requirement and provide for an adjustment for actual sales tax collections of the preceding year that are more or less than the estimate for the preceding year.

The county is required to certify to the SAO the annual property tax levy including the amount the levy is reduced for sales tax collections, as well as any voluntary reductions. For 2017 and 2018, the county incorrectly reported the sales tax reduction as a voluntary reduction instead of as a sales tax reduction. Section 137.073.5(4), RSMo, provides that a voluntary reduction taken in a non-reassessment year (even year) results in a reduced tax rate ceiling during the subsequent reassessment year (odd year). As a result, the tax rate ceiling for the county's General Revenue Fund continued to be reduced by this amount for 2019 and 2020. For 2019 and 2020 the county set the tax rate with no reduction for sales taxes, although sales tax reductions were required each year. Additionally, while the County Clerk maintained worksheets calculating the sales tax reduction for 2019 and 2020, the worksheets were not used in setting the levies and the tax rates calculated on the worksheets were inaccurate due to a mathematical error in 2020 and the use of the wrong tax rate ceiling in 2019. The County Clerk indicated clerical errors were made when inputting the sales tax reduction rates, and the errors were not detected. For 2021, the county's certified levy included a reduction for sales tax, but the reduction did not adjust for sales tax reductions not taken in 2017 through 2020.

Section 137.073.6(3), RSMo, allows the county to submit amended tax rate forms to the SAO if clerical errors occurred; however, the county did not identify the error in reporting the voluntary reduction in 2017 and 2018 or contact the SAO. Additionally, Section 137.073.5(4), RSMo, allows the county to reinstate its tax rate ceiling in the next non-assessment year; however, no steps were taken by the county to reinstate the tax rate ceiling.

To ensure property tax levies are properly set and property tax rate ceilings are maintained, the County Commission and County Clerk should ensure property tax levy reductions are accurately calculated, reported, and certified.

Recommendation

The County Commission and County Clerk properly calculate and report property tax rate reductions (sales tax or voluntary) and develop a plan to correct improper property tax reductions from prior years. During the tax rate setting process, the County Commission and County Clerk should ensure tax rate information reported back to the county in the State Auditor's Office certification letter is consistent with expectations and, if not, promptly follow up on any discrepancies.

Auditee's Response

In 2017 and 2018 a clerical error was made when entering the tax levies. The clerical error occurred when the reduction was entered on the wrong line as a voluntary reduction instead of as a sales tax reduction.

Despite the errors, the General Revenue Fund tax rates charged to Ralls County citizens for 2017, 2018, 2019, and 2020 have not varied significantly

from the rate in 2016, prior to the 2017 error. Rates levied from 2016 through 2020 were as follows:

Year	*Tax Rate*
2016	*.2762*
2017	*.2864*
2018	*.2819*
2019	*.2758*
2020	*.2769*

The County Clerk purchased larger monitors in 2018 so this error would not happen again. With larger monitors it is much easier to see the correct line. The County Clerk will have 2 people review the tax levy before the enter button is hit when entering the tax levies each year and have documentation that they will sign that it was done correctly.

This issue will be addressed in the revised office policies of the County Clerk. Furthermore, there has never been training to clerks or other entities in the county for tax levies. Several clerks and other entities have complained about this and would like to receive some training. The County Clerk has received 2 emails from an entity asking questions about the tax levy process.

Also, the County Commission and County Clerk will consider developing a plan to correct for the improper deductions from prior years, and will ensure the rate information certified by the State Auditor's Office agrees with expectations.

5. Electronic Communication Policies

The county has not developed electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. County officials were unaware a written policy was needed.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

[1] Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed November 29, 2021.

Developing written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.

Auditee's Response

We will implement electronic communication policies.

Ralls County
Organization and Statistical Information

Ralls County is a county-organized, third-class county. The county seat is New London.

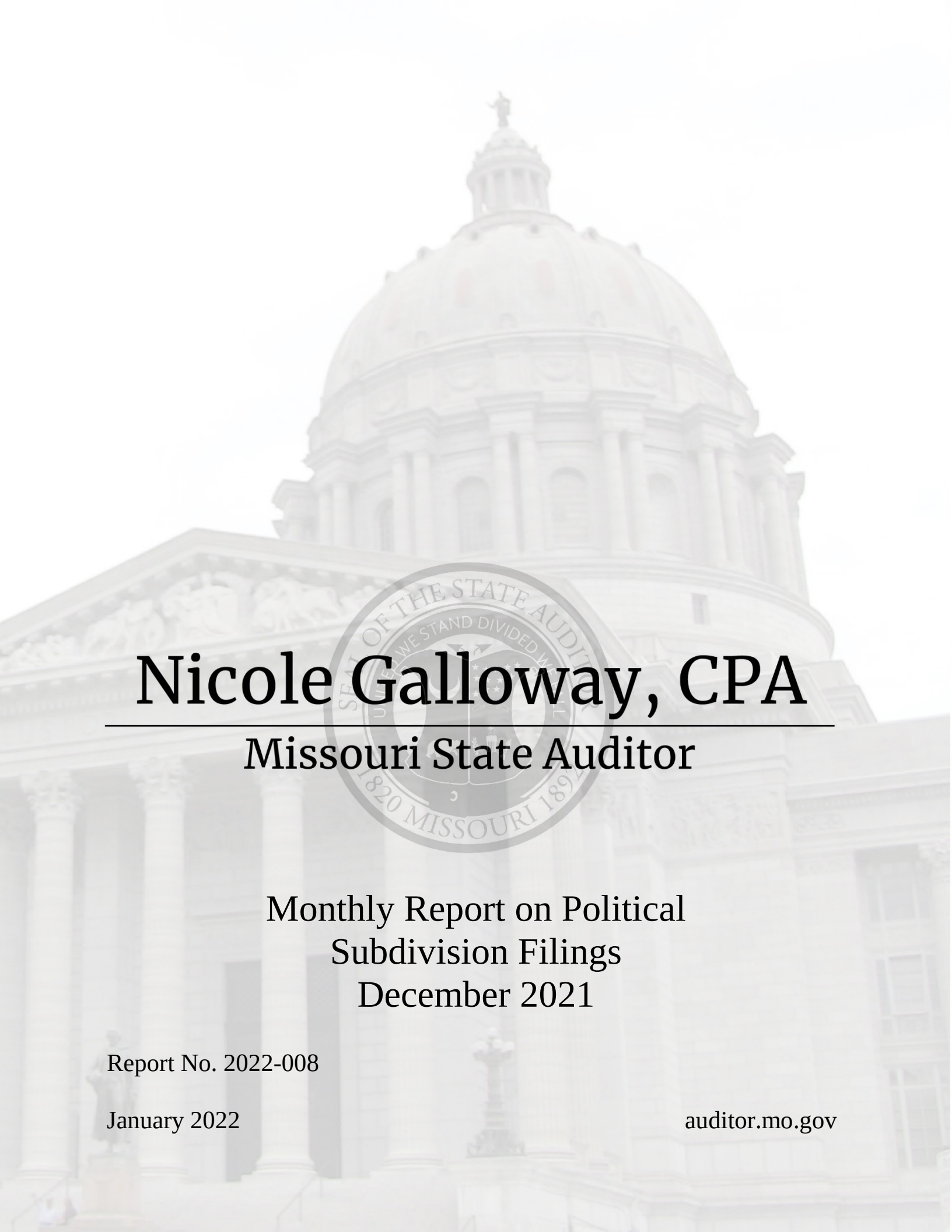
Ralls County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 37 full-time employees and 14 part-time employees on December 31, 2020.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Wiley Hibbard, Presiding Commissioner	$	32,542
R.C. Harlow, Associate Commissioner		29,514
John Lake, Associate Commissioner		29,514
Gina Jameson, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Sandy Lanier, County Clerk (2)		46,059
Rodney J. Rodenbaugh, Prosecuting Attorney		143,487
Gerry Dinwiddie, Sheriff		49,914
Jena L. Epperson, County Treasurer		46,059
Robert Van Winkle, County Coroner		15,594
Paula Evans, Public Administrator		44,717
Tara Thompson Comer, County Collector, year ended February 28,	46,325	
Josh Ketsenburg, County Assessor, year ended August 31,		44,317
Marty Wasson, County Surveyor (3)		

(1) Compensation is paid by the state.
(2) Sandy Lanier resigned effective January 14, 2022, and Kristal Hiner was appointed Interim County Clerk by the County Commission.
(3) Compensation on a fee basis.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings December 2021

Report No. 2022-008

January 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings
December 2021
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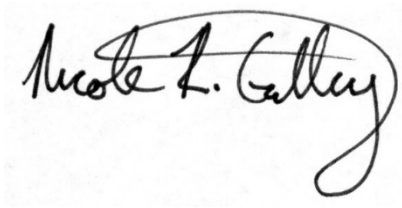
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 388 political subdivisions required to file a financial report by December 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in December 2021, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendix B-E.



Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings
December 2021
Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 388 political subdivisions, other than cities, towns, and villages, with a fiscal year end of June 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 388 political subdivisions, 300 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in December 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County NHD	Yes	November 12, 2021
Atchison	Benton Township & Rock Creek DD	Yes	July 15, 2021
	Lewis Drainage District	Yes	July 15, 2021
	West Langdon Drainage District	Yes	July 15, 2021
Barry	Barry County 911 Board	Yes	December 2, 2021
	Barry-Lawrence County PLD	Yes	November 22, 2021
Bates	PWSD 7 Bates County	Yes	November 22, 2021
Benton	Good Samaritan NHD	Yes	September 29, 2021
	Lincoln Community NHD	No	
Boone	Hartsburg Levee District	Yes	December 22, 2021
Buchanan	2317 Belt CID	No	
	36th & Frederick CID	Yes	December 7, 2021
	American Electric Lofts CID	Yes	October 29, 2021
	Belt Highway & Beck Road CID	Yes	November 19, 2021
	Commons CID	No	
	Cook Crossings CID	Yes	October 26, 2021
	East Hills CID	Yes	December 31, 2021
	Rolling Hills Consolidated PLD	No	
	St. Joseph Downtown CID	No	
	St. Joseph Public Library District	Yes	December 7, 2021
	Tuscany Village CID	Yes	October 25, 2021
Butler	East Butler County Sewer District	Yes	October 1, 2021
Caldwell	Caldwell County Ambulance District	No	
	Hamilton Public Library District	Yes	September 30, 2021
Camden	Camden County Ambulance District	Yes	November 29, 2021
	Cam-MO Ambulance District	Yes	November 9, 2021
	Lake of the Ozarks Area SBD Camden	Yes	December 23, 2021
Cape Girardeau	Cape Dogwood CID	Yes	December 22, 2021
	Cape Girardeau Library District	Yes	December 22, 2021
	Downtown Cape Girardeau CID	Yes	December 22, 2021
	Midamerica Crossings TDD	Yes	December 22, 2021
	North Cape County Rural FPD	Yes	September 12, 2021
	PWSD 2 Cape Girardeau County	Yes	November 17, 2021
	PWSD 5 Cape Girardeau County	Yes	August 31, 2021
	Town Plaza Crossing CID	No	
Carroll	Big Creek Watershed Subdistrict	Yes	December 1, 2021
	Sugartree Drainage District	Yes	August 6, 2021
Carter	Ellsinore Herren Avenue CID	Yes	December 22, 2021
	Ellsinore Rural FPD	Yes	December 31, 2021
Cass	Dikeland Sewer District	Yes	August 12, 2021
	Mullendike Sewer District	Yes	August 16, 2021
	PWSD 11 Cass County	Yes	November 12, 2021
Chariton	Chariton County Ambulance District	No	
Christian	Ozark Centre TDD	Yes	September 30, 2021
Clark	Clark County NHD	No	
	Northeast Missouri Library District	Yes	September 22, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	58 North Oak CID	Yes	July 1, 2021
	Claycomo SRD Clay County	Yes	September 8, 2021
	Eastern Clay Ambulance District	No	
	Meadowbrook Village CID	No	
	New Liberty Hospital District	Yes	December 6, 2021
	North Kansas City Levee District	Yes	December 23, 2021
	PWSD 2 Clay County	Yes	December 14, 2021
	Williams Creek WSD	Yes	September 7, 2021
Clinton	Consolidated PWSD 4 Clinton County	Yes	October 5, 2021
Crawford	North Crawford Ambulance District	Yes	September 10, 2021
Dade	Dade County NHD	No	
Daviess	Community Ambulance District	Yes	December 22, 2021
	Pattonsburg Rescue & FPD	Yes	July 26, 2021
	West Fork of Big Creek WSD	Yes	August 24, 2021
DeKalb	Grindstone-Lost-Muddy-Creek WSD	Yes	November 30, 2021
Dent	Salem Memorial Hospital District	Yes	December 23, 2021
	Salem Public Library District	No	
Dunklin	Consolidated DD 2 Dunklin County	No	
	Dunklin County Sewer District	No	
Franklin	Berger Levee District	Yes	July 26, 2021
	Dickey Bub CID	Yes	December 22, 2021
	Downtown New Haven CID	Yes	December 29, 2021
	East Main & Highway 47 CID	No	
	Osage Commercial Area CID	Yes	December 29, 2021
	Scenic Regional Library District	Yes	December 21, 2021
	Sullivan SRD Franklin County	Yes	August 30, 2021
	Union CID	Yes	July 22, 2021
	Union SRD Franklin County	Yes	August 24, 2021
Gentry	Albany Community FPD	Yes	December 30, 2021
	Stanberry Rural FPD	Yes	July 21, 2021
Greene	Airport Plaza CID	Yes	July 16, 2021
	Brentwood N/S CID	Yes	September 20, 2021
	College Station CID	Yes	October 25, 2021
	College Station TDD	Yes	October 25, 2021
	Commercial Street CID	Yes	September 7, 2021
	Convention & Entertainment CID	Yes	October 25, 2021
	Downtown Springfield CID	Yes	July 23, 2021
	East-West Arterial TDD	Yes	December 8, 2021
	Glenstone Marketplace CID	Yes	September 20, 2021
	James River Commons CID	No	
	Northwest Area CID	Yes	June 30, 2021
	Ridge at Ward Branch CID	Yes	September 22, 2021
	Ridge at Ward Branch TDD	Yes	September 22, 2021
	Springfield Plaza CID	Yes	October 12, 2021
	Springfield-Greene County PLD	Yes	December 22, 2021
Grundy	Grundy County NHD	Yes	November 24, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Harrison	East Fork of Big Creek Subdistrict	No	
	Panther Creek Watershed Subdistrict	No	
	West Fork of Big Creek Subdistrict	No	
Henry	Harry S. Truman PWSD 2 Henry County	Yes	November 17, 2021
	PWSD 4 Henry County	Yes	December 31, 2021
Holt	Forest City Levee District	No	
	Mound City Public Library District	Yes	September 9, 2021
	Mound City Rural FPD	Yes	November 30, 2021
	Oregon Public Library District	Yes	December 10, 2021
Howell	Mountain View-Summersville AD	Yes	August 9, 2021
Iron	Iron County Medical Center	Yes	December 30, 2021
Jackson	23rd & Sterling CID	Yes	August 19, 2021
	740 NW Blue Parkway CID	Yes	December 7, 2021
	Arrowhead CID	Yes	December 9, 2021
	Atherton Levee District	No	
	Blue Parkway & Colbern Road CID	Yes	December 8, 2021
	Cedar Creek CID	Yes	December 2, 2021
	Chapel Ridge CID	Yes	December 6, 2021
	Crackerneck Center CID	No	
	Crackerneck Creek TDD	Yes	December 23, 2021
	Downtown Lee's Summit CID	Yes	December 29, 2021
	Englewood CID	Yes	December 29, 2021
	Hartman Heritage Center CID	Yes	December 8, 2021
	Highway 50 & Todd George CID	Yes	December 6, 2021
	I-470 & View High CID	Yes	December 29, 2021
	I-470 CID	Yes	December 15, 2021
	I-470 Western Gateway TDD	Yes	December 16, 2021
	Independence Events Center CID	Yes	December 23, 2021
	Independence Square CID	Yes	December 8, 2021
	Kansas City Public Library District	Yes	October 27, 2021
	Marketplace Shopping Center CID	Yes	December 29, 2021
	Mid Continent Library District	Yes	September 27, 2021
	New Longview CID	Yes	December 14, 2021
	Noland Fashion Square CID	Yes	October 22, 2021
	Noland Road CID	Yes	September 22, 2021
	Pine Tree CID	Yes	September 20, 2021
	PWSD 17 Jackson County	Yes	October 20, 2021
	Raintree 150 Center CID	Yes	October 29, 2021
	Southside Plaza CID	Yes	October 14, 2021
	Stone Canyon CID	No	
	Streets of West Pryor CID	Yes	December 30, 2021
	Streets of West Pryor TDD	Yes	December 30, 2021
	Summit Fair CID	Yes	December 29, 2021
	Summit Orchards CID	Yes	October 15, 2021
	Susquehanna East Shopping Center CID	Yes	July 15, 2021
	Thirty-Ninth Street TDD	Yes	November 30, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jasper	Carthage Public Library District	Yes	December 14, 2021
	Carthage SRD Jasper County	Yes	December 15, 2021
	Joplin SRD Newton-Jasper County	Yes	October 14, 2021
Jefferson	Hillsboro SRD Jefferson County	No	
	McNutt Road Corridor CID	Yes	December 22, 2021
	Peach Tree CID	Yes	October 27, 2021
	PWSD 1 Jefferson County	Yes	December 17, 2021
	PWSD 10 Jefferson County	No	
Johnson	Johnson County Community Health	No	
	South Fork of Blackwater WSD	No	
	Trails Consolidated PLD	Yes	September 29, 2021
Laclede	Fountains CID	Yes	December 8, 2021
	Lebanon Marketplace CID	Yes	September 20, 2021
	Southdale Center CID	Yes	September 20, 2021
Lafayette	Concordia FPD	Yes	July 14, 2021
	Corder FPD	Yes	October 28, 2021
	Little Sni A Bar WSD	No	
	Tabo Creek Watershed Subdistrict	Yes	November 9, 2021
	Wellington Napoleon WSD	No	
Lewis	Canton Public Library District	Yes	December 9, 2021
	Canton SRD Lewis County	No	
	Dickerson SRD Lewis County	Yes	August 25, 2021
Lincoln	Lincoln County Health Department	Yes	December 29, 2021
	Lincoln Crossing CID	Yes	September 20, 2021
Linn	Brookfield Carnegie PLD	Yes	July 28, 2021
	East Yellow Creek WSD	Yes	October 5, 2021
	Linneus FPD	Yes	July 20, 2021
Livingston	Green Township FPD	Yes	December 31, 2021
Macon	Macon County NHD	Yes	December 31, 2021
Marion	Hannibal Free Library District	Yes	December 10, 2021
Miller	Lake of the Ozarks Area SBD Miller	Yes	December 23, 2021
	Osage National TDD	Yes	June 1, 2021
Mississippi	Levee District 3 Mississippi County	Yes	August 12, 2021
	Mississippi County Port Authority	Yes	December 21, 2021
	St. Johns Levee & Drainage District	No	
Monroe	Madison SRD Monroe County	No	
Montgomery	Tri County Levee District	Yes	October 27, 2021
	Wellsville FPD	No	
Morgan	Golden Age NHD 1	No	
	Good Shepherd NHD	Yes	December 14, 2021
	Lake of the Ozarks Area SBD Morgan	Yes	December 29, 2021
New Madrid	Drainage District 28 New Madrid County	Yes	July 15, 2021
	New Madrid Clean Energy Development Board	No	
	New Madrid County PID	Yes	December 8, 2021
	PWSD 1 New Madrid County	Yes	December 17, 2021
Newton	Lost Creek Watershed Subdistrict	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Nodaway	102 River Tributaries Subdistrict	No	
	Barnard FPD	Yes	July 22, 2021
	Hoover Frankum WSD	No	
	Mill Creek Watershed Subdistrict	No	
	Mozingo Creek Watershed Subdistrict	No	
	West Nodaway FPD	No	
Pemiscot	Caruthersville Library District	Yes	October 27, 2021
	Consolidated Drainage District 1	No	
	Consolidated Drainage District 3	Yes	December 28, 2021
	Hayti-Ventures CID	No	
	Steele Public Library District	No	
Perry	Bois Brule Levee & Drainage District	Yes	August 27, 2021
Pettis	1705 Broadway CID	No	
	Boonslick Regional Library District	Yes	September 9, 2021
Phelps	Rolla Free Public Library District	No	
Pike	Pike County Memorial Hospital	Yes	December 30, 2021
Platte	Northmoor Associates CID	Yes	November 16, 2021
	Riverside Gateway Crossing CID	Yes	October 26, 2021
	Riverside Horizons CID	Yes	October 27, 2021
	Riverside Red X CID	Yes	December 29, 2021
	Riverside-Quindaro Bend LD	Yes	December 13, 2021
	Tracy Highlands TDD	Yes	December 20, 2021
Pulaski	PWSD 3 Pulaski County	Yes	August 31, 2021
Putnam	Putnam County Memorial Hospital	No	
	PWSD 1 Putnam County	Yes	December 7, 2021
Ralls	Highway 61 CID	Yes	November 19, 2021
Randolph	Downtown Moberly CID	Yes	October 27, 2021
	Moberly Crossings CID	Yes	October 26, 2021
Ray	Lawson SRD Ray County	No	
	Ray County Ambulance District	Yes	December 14, 2021
	Willow Creek Watershed Subdistrict	Yes	August 31, 2021
Ripley	Fourche Creek Watershed Subdistrict	Yes	December 22, 2021
	Little Black Watershed Subdistrict	Yes	December 22, 2021
Scotland	Middle Fabius River Subdistrict	Yes	September 3, 2021
	Scotland County Memorial Hospital	No	
	Scotland County NHD	No	
Scott	SEMO Regional Port Authority	No	
	Sikeston FPD	Yes	September 2, 2021
Shelby	Clarence NHD	No	
	Clarence Public Library District	No	
	Shelbina Carnegie Library District	Yes	July 28, 2021
St. Charles	Consolidated North County LD	No	
	Hawk Ridge TDD	Yes	November 4, 2021
	Lakeside 370 Levee District	Yes	December 7, 2021
	South Ridge TDD	Yes	September 20, 2021
	St. Charles City-County PLD	Yes	December 17, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Zumbehl Road/Highway 94 CID	Yes	July 12, 2021
St. Clair	Appleton City Library District	Yes	August 31, 2021
	St. Clair Co Hospital District 1	Yes	June 4, 2021
St. Louis	10700 Pear Tree Lane CID	Yes	September 20, 2021
	10700 Pear Tree Lane TDD	Yes	September 20, 2021
	10895 West Florissant CID	Yes	December 17, 2021
	2019 Grand Center CID	Yes	December 31, 2021
	370/MO Bottom Road/Taussig Road CID	Yes	September 13, 2021
	4576 Woodson Road CID	No	
	4576 Woodson Road TDD	No	
	Arbors of Rockwood CID	Yes	September 20, 2021
	Berkeley-North Park CID	Yes	October 28, 2021
	Brentwood Boulevard/Clayton Rd CID	Yes	September 16, 2021
	Brentwood Boulevard/Clayton Rd TDD	Yes	September 16, 2021
	Cheshire CID	Yes	September 20, 2021
	Crossings at Richmond Heights CID	Yes	December 16, 2021
	Deer Creek Center CID	Yes	November 8, 2021
	Delmar/Delcrest CID	Yes	December 6, 2021
	Earth City Levee District	Yes	December 8, 2021
	Eureka Old Town TDD	Yes	September 20, 2021
	Eureka Pointe CID	Yes	September 20, 2021
	Ferguson Municipal Library District	Yes	August 24, 2021
	Fourth Street TDD	Yes	August 29, 2021
	Front Street CID	Yes	September 20, 2021
	Hadley Township South 2 CID	Yes	December 22, 2021
	Hazelwood Commerce Center CID	Yes	September 20, 2021
	Hazelwood Levee Subdistrict	Yes	December 7, 2021
	Hazelwood Powerplex CID	Yes	October 28, 2021
	Hilltop Village Center CID	Yes	September 20, 2021
	Howard Bend Levee District	Yes	December 7, 2021
	Kirkwood Public Library District	Yes	November 18, 2021
	Lind-Litz CID	Yes	September 20, 2021
	Lind-Litz TDD	Yes	September 20, 2021
	Maplewood Public Library District	Yes	November 18, 2021
	Metropolitan SwrD St. Louis	Yes	November 15, 2021
	Missouri Bottoms LD - Bridgeton LSD	Yes	December 30, 2021
	Missouri Bottoms Levee District	Yes	December 7, 2021
	Monarch Chesterfield Levee District	Yes	December 7, 2021
	North County Festival/Square CID	No	
	Northpark-Ferguson CID	Yes	October 28, 2021
	NP Kinloch CID	Yes	October 28, 2021
	NP Kinloch CID II	Yes	October 28, 2021
	OHM Woodson Terrace CID	No	
	OHM Woodson Terrace TDD	No	
	Olive Boulevard TDD	No	
	Olivette Gateway CID	Yes	September 21, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Residence Inn Downtown St Louis CID	Yes	October 1, 2021
	Riverport Levee District	No	
	Route 141/Marshall Road CID	Yes	December 26, 2021
	St. Louis County Clean Energy Board	Yes	December 20, 2021
	Sunnen Station CID	Yes	November 8, 2021
	The Markets at Olive CID	Yes	September 20, 2021
	Union Station CID	Yes	September 20, 2021
	Valley Park Community PLD	No	
	Village Square CID	Yes	December 28, 2021
	Webster Groves Library District	No	
St. Louis City	1100 Washington Avenue CID	Yes	October 14, 2021
	1133 Washington Avenue CID	No	
	1201 Washington CID	Yes	October 14, 2021
	1225 Washington CID	Yes	October 29, 2021
	1225 Washington TDD	Yes	October 29, 2021
	14th & Market Street CID	Yes	September 20, 2021
	1601 S Jefferson CID	No	
	1831/2000 Sidney Street CID	Yes	October 29, 2021
	1831/2000 Sidney Street TDD	Yes	October 29, 2021
	2017 Chouteau CID	Yes	October 8, 2021
	2118 Chouteau TDD	Yes	October 8, 2021
	212 South Grand CID	Yes	October 21, 2021
	212 South Grand TDD	Yes	October 21, 2021
	2350 South Grand CID	Yes	October 26, 2021
	4101 Laclede CID	Yes	September 20, 2021
	4350 South Kingshighway CID	Yes	December 17, 2021
	501 Olive CID	Yes	October 27, 2021
	501 Olive TDD	Yes	October 27, 2021
	60 Plaza Square CID	No	
	620 Market CID	Yes	August 24, 2021
	705 Olive CID	Yes	September 20, 2021
	705 Olive TDD	Yes	September 20, 2021
	840 East Taylor CID	No	
	Armory CID	No	
	Ballpark Village CID	No	
	Ballpark Village TDD	No	
	Bevo CID	Yes	November 4, 2021
	Broadway Carrie TDD	Yes	December 1, 2021
	Broadway Hotel CID	Yes	September 20, 2021
	Carondelet Commons CID	No	
	Carrie Avenue CID	No	
	Cherokee Street CID	Yes	November 8, 2021
	Cheshire Annex CID	Yes	September 20, 2021
	Cheshire TDD	Yes	September 20, 2021
	Chouteau Avenue Corridor CID	Yes	October 29, 2021
	Chouteau Crossing CID	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	City Hospital Laundry Building TDD	Yes	October 28, 2021
	City Hospital Powerhouse CID	Yes	October 28, 2021
	City Hospital Powerhouse TDD	Yes	October 28, 2021
	City Hospital RPA 2-Phase 1 CID	Yes	October 28, 2021
	Clean Energy Development Board	Yes	December 16, 2021
	Cozens/MLK/Grand CID	Yes	December 22, 2021
	Crowne Plaza CID	Yes	October 27, 2021
	Cupples Station Building 9 CID	Yes	October 20, 2021
	CWE Business CID	Yes	October 29, 2021
	Downtown St. Louis CID	Yes	December 13, 2021
	Dutchtown CID	Yes	November 1, 2021
	EQH Market Street CID	No	
	Euclid South CID	No	
	Expanded Forsyth Associates CID	Yes	December 21, 2021
	Forest Park TOD CID	Yes	October 28, 2021
	Georgian Square CID	Yes	October 28, 2021
	Grand Center Area CID	Yes	November 22, 2021
	Grand Center Area Two CID	Yes	November 22, 2021
	Grove CID	No	
	Hadley Dean Building CID	No	
	Laurel CID	Yes	December 21, 2021
	Loop East CID	Yes	October 27, 2021
	Loughborough Commons CID	Yes	October 28, 2021
	Magnolia CID	Yes	October 27, 2021
	Magnolia TDD	Yes	October 27, 2021
	Newstead West CID	No	
	North Broadway Carrie CID	Yes	December 3, 2021
	Northeast Hampton/I-44 CID	Yes	December 31, 2021
	Olive West CID	No	
	Park Pacific CID	Yes	October 6, 2021
	Railway Exchange Building CID	Yes	December 21, 2021
	Railway Exchange Building TDD	Yes	December 21, 2021
	Residence Inn Downtown St. Louis TDD	Yes	October 1, 2021
	Riverfront Hotel CID	No	
	Riverside CID	Yes	December 20, 2021
	Soccer Stadium CID	Yes	December 22, 2021
	Soccer Stadium TDD	Yes	December 22, 2021
	Soda Fountain Square CID	No	
	Soulard CID	Yes	November 30, 2021
	South Grand CID	Yes	October 21, 2021
	St. Louis Convention Center Hotel 3 CID	Yes	December 22, 2021
	St. Louis Convention Center Hotel TDD	Yes	December 22, 2021
	Syndicate Trust CID	No	
	Tucker & Cass CID	Yes	September 20, 2021
	Union Station TDD	Yes	September 20, 2021
	Washington Avenue TDD	Yes	October 14, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ste. Genevieve	Levee District 2 Ste. Genevieve County	Yes	September 1, 2021
	Levee District 3 Ste. Genevieve County	No	
Stoddard	Common Sewer District 1 Stoddard County	No	
	Drainage District 23 Stoddard County	Yes	December 27, 2021
	Drainage District 36 Stoddard County	Yes	December 27, 2021
	Drainage District 37 Stoddard County	Yes	December 27, 2021
	Drainage District 38 Stoddard County	Yes	December 27, 2021
	Drainage District 8 Stoddard County	Yes	December 27, 2021
	PWSD 1 Stoddard County	Yes	December 16, 2021
Sullivan	PWSD 1 Sullivan County	Yes	October 12, 2021
Vernon	Nevada Public Library District	No	
	Vernon County Ambulance District	Yes	September 13, 2021
Warren	Missouri Valley Levee District	Yes	July 26, 2021
	Shoppes at Warrenton CID	Yes	September 16, 2021
	Warrenton Commons CID	Yes	September 20, 2021
Webster	Webster County NHD	No	
Worth	East Fork of Grand River WSD	No	
	PWSD 1 Worth County	Yes	November 8, 2021
	Sheridan FPD	Yes	September 17, 2021
	Worth County Convalescent Center District	Yes	December 27, 2021
Total Filed		300	
Total Not Filed		88	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
LD	Levee District
LSD	Levee and Sewer District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in December 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	PWSD 1 Audrain County	Yes	December 1, 2021
Total Filed		1	

Acronyms:

PWSD	Public Water Supply District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in December 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Southview Commerce Center CID	Yes	December 9, 2021
Total Filed		1	

Acronyms:
CID Community Improvement District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in December 2021

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
DeKalb	DeKalb-Clinton County Ambulance District 1	Yes	December 3, 2021
Jackson	Shops on Blue Parkway CID	Yes	December 21, 2021
Jasper	Briarbrook CID	Yes	December 6, 2021
New Madrid	Drainage District 38 New Madrid County	Yes	December 7, 2021
	Richland Drainage District	Yes	December 15, 2021
Total Filed		5	

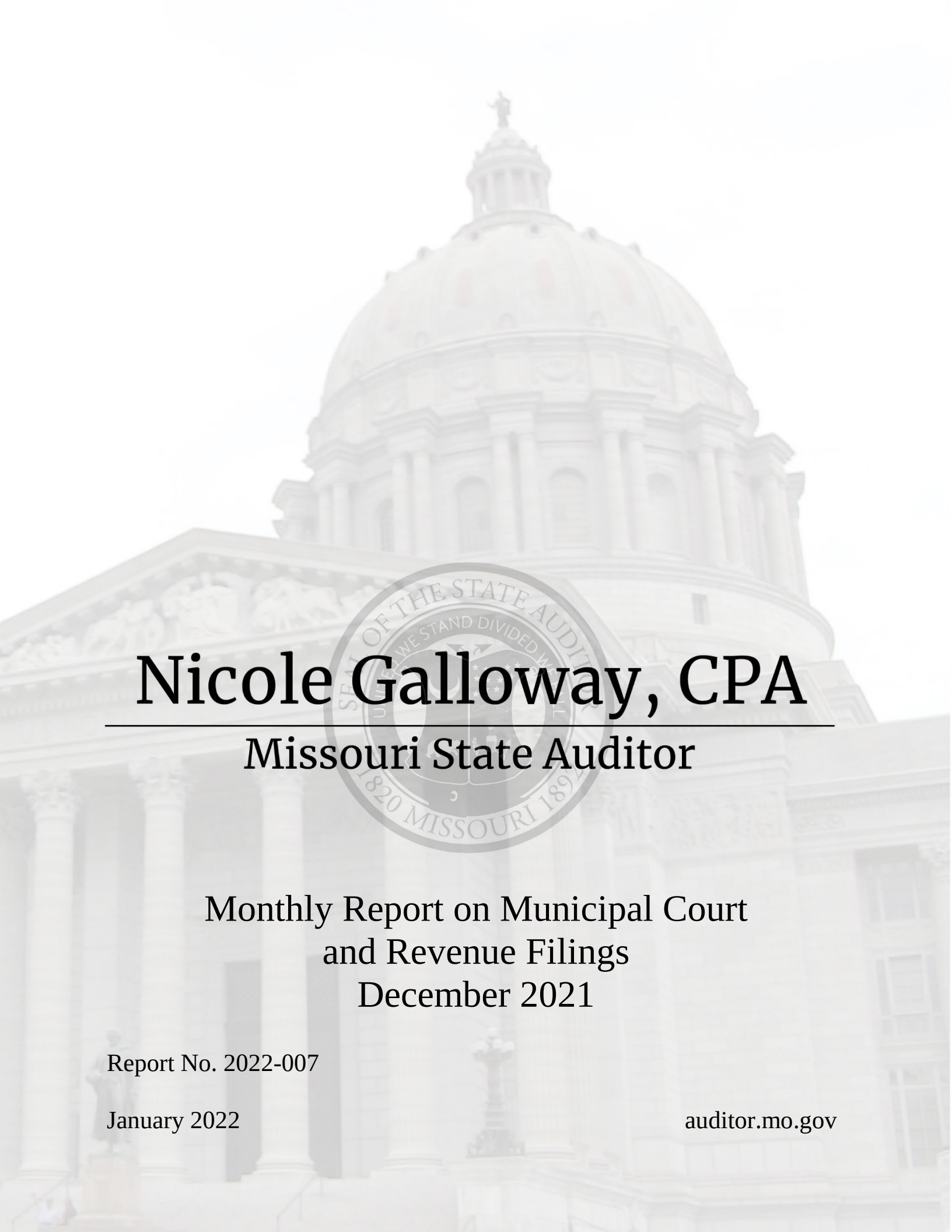
Acronyms:

CID	Community Improvement District

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due November 30, 2021
Filed in December 2021

Fiscal Year Ended May 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Clair	Ellett Memorial Hospital District	Yes	December 17, 2021
Total Filed		1	



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings December 2021

Report No. 2022-007

January 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
December 2021
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NICOLE GALLOWAY, CPA
Missouri State Auditor

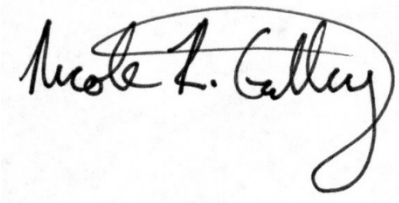
Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by December 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 260 cities, 5 towns and 63 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in December 2021, after their filing deadline. The filing status for these 13 cities and 2 villages is presented in summary on pages 3-4 and by individual entity in Appendixes B to E.



Nicole R. Galloway, CPA
State Auditor

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at http://auditor.mo.gov.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of $500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than $5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 260 cities, 5 towns and 63 villages with a fiscal year end of June 30, 2021, whose financial report was due by December 31, 2021. Of the 328 municipalities, 233 filed the financial report timely. Of the 224 municipalities required to file an addendum, 116 filed timely. Of the 102 municipalities required to file a certification, 65 filed timely.

This report includes the filing status for 13 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in

December 2021, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 10 filed an addendum, and 4 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Novinger	Yes	December 29, 2021	No	n/a
Andrew	City of Amazonia	No		n/a	n/a
Atchison	City of Westboro	No		n/a	n/a
Audrain	City of Laddonia	Yes	December 28, 2021	Yes	n/a
	Village of Vandiver	Yes	July 6, 2021	n/a	n/a
Barry	City of Purdy	No		No	n/a
	City of Washburn	Yes	December 16, 2021	Yes	n/a
Barton	City of Lamar	Yes	November 15, 2021	No	n/a
	City of Mindenmines	Yes	December 30, 2021	n/a	n/a
	Village of Milford	Yes	September 29, 2021	n/a	n/a
Bates	City of Adrian	No		No	n/a
	City of Amsterdam	Yes	July 6, 2021	n/a	n/a
Bollinger	City of Marble Hill	Yes	December 10, 2021	No	n/a
Boone	City of Hallsville	Yes	December 17, 2021	Yes	n/a
	City of Rocheport	No		n/a	n/a
	City of Sturgeon	Yes	July 15, 2021	No	n/a
	Town of Huntsdale	No		n/a	n/a
	Village of Hartsburg	Yes	November 4, 2021	n/a	n/a
Buchanan	City of St. Joseph	No		Yes	Yes
Butler	City of Fisk	Yes	December 30, 2021	Yes	n/a
	City of Qulin	Yes	November 2, 2021	Yes	n/a
Caldwell	City of Braymer	Yes	October 11, 2021	No	n/a
	City of Breckenridge	Yes	November 29, 2021	Yes	n/a
	City of Cowgill	Yes	July 21, 2021	No	n/a
	City of Hamilton	No		No	n/a
Callaway	Village of Kingdom City	Yes	December 20, 2021	n/a	n/a
Camden	City of Linn Creek	No		Yes	n/a
	City of Stoutland	Yes	July 21, 2021	n/a	n/a
Cape Girardeau	City of Cape Girardeau	No		Yes	Yes
	City of Delta	Yes	August 10, 2021	No	n/a
	Village of Oak Ridge	No		n/a	n/a
	Village of Whitewater	No		No	n/a
Carroll	City of Bogard	Yes	December 22, 2021	Yes	n/a
	City of De Witt	Yes	September 16, 2021	n/a	n/a
Carter	City of Ellsinore	No		No	n/a
Cass	City of Archie	No		No	n/a
	City of Cleveland	No		No	n/a
	City of Creighton	Yes	July 21, 2021	No	n/a
	City of Freeman	No		No	n/a
	City of Garden City	No		No	n/a
	City of Lake Annette	No		No	n/a
	Village of Baldwin Park	No		n/a	n/a
	Village of Loch Lloyd	No		n/a	n/a
Cedar	Village of Jerico Springs	No		No	n/a
Chariton	City of Brunswick	Yes	December 27, 2021	No	n/a
	City of Keytesville	No		No	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Chariton	City of Salisbury	Yes	November 30, 2021	Yes	n/a
	Village of Dalton	No		n/a	n/a
Christian	City of Clever	Yes	November 12, 2021	No	Yes
	City of Highlandville	Yes	December 23, 2021	No	n/a
	City of Sparta	Yes	October 27, 2021	No	n/a
Clark	City of Alexandria	Yes	August 31, 2021	n/a	n/a
	City of Wayland	Yes	July 14, 2021	n/a	n/a
Clay	City of Gladstone	Yes	December 27, 2021	Yes	Yes
	Village of Birmingham	Yes	December 28, 2021	Yes	n/a
Clinton	City of Gower	No		No	No
	City of Lathrop	Yes	December 22, 2021	Yes	Yes
	City of Plattsburg	Yes	December 16, 2021	No	No
Cole	City of St. Thomas	Yes	September 7, 2021	n/a	n/a
	City of Taos	No		No	n/a
Cooper	City of Bunceton	Yes	December 30, 2021	No	n/a
	City of Prairie Home	Yes	December 16, 2021	Yes	n/a
	Village of Wooldridge	Yes	November 30, 2021	n/a	n/a
Crawford	City of Bourbon	Yes	December 30, 2021	Yes	n/a
	City of Cuba	Yes	December 17, 2021	Yes	Yes
	City of Steelville	Yes	December 23, 2021	Yes	n/a
	Village of St. Cloud	No		n/a	n/a
Dade	City of Everton	Yes	November 5, 2021	No	n/a
	City of Greenfield	Yes	September 16, 2021	No	No
	City of Lockwood	Yes	November 12, 2021	No	n/a
Dallas	City of Urbana	Yes	October 13, 2021	Yes	Yes
	Village of Louisburg	Yes	July 27, 2021	n/a	n/a
Daviess	City of Coffey	Yes	July 23, 2021	n/a	n/a
	City of Jamesport	Yes	December 22, 2021	Yes	n/a
	City of Pattonsburg	Yes	July 20, 2021	Yes	n/a
	Village of Altamont	Yes	November 24, 2021	No	n/a
DeKalb	City of Clarksdale	Yes	December 17, 2021	Yes	n/a
	City of Maysville	Yes	December 21, 2021	Yes	n/a
	Village of Amity	Yes	December 31, 2021	n/a	n/a
	Village of Weatherby	Yes	December 1, 2021	n/a	n/a
Dent	City of Salem	No		No	n/a
Douglas	City of Ava	Yes	December 15, 2021	Yes	n/a
Dunklin	City of Arbyrd	Yes	September 10, 2021	No	No
	City of Campbell	No		No	No
	City of Clarkton	Yes	August 23, 2021	No	No
	City of Holcomb	No		No	n/a
	City of Kennett	Yes	December 30, 2021	No	n/a
	City of Malden	No		Yes	Yes
	City of Senath	Yes	October 21, 2021	No	No
Franklin	City of Berger	Yes	July 9, 2021	Yes	n/a
	City of New Haven	Yes	December 30, 2021	Yes	Yes
	City of Pacific	No		No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	City of Union	Yes	August 25, 2021	No	No
	Village of Parkway	Yes	November 16, 2021	n/a	n/a
Gasconade	City of Bland	No		Yes	Yes
	City of Gasconade	Yes	December 1, 2021	No	n/a
	City of Hermann	Yes	December 22, 2021	Yes	n/a
	City of Morrison	Yes	November 22, 2021	n/a	n/a
	City of Owensville	Yes	December 30, 2021	No	n/a
	City of Rosebud	Yes	October 8, 2021	Yes	n/a
Gentry	City of Albany	Yes	December 23, 2021	Yes	n/a
	City of King City	Yes	December 22, 2021	Yes	n/a
	Village of Darlington	Yes	September 24, 2021	n/a	n/a
Greene	City of Ash Grove	Yes	October 19, 2021	No	No
	City of Battlefield	Yes	October 27, 2021	No	No
	City of Fair Grove	Yes	September 27, 2021	Yes	Yes
	City of Springfield	Yes	December 15, 2021	Yes	Yes
Grundy	City of Galt	No		n/a	n/a
	Village of Brimson	No		n/a	n/a
Harrison	Village of Mount Moriah	Yes	August 27, 2021	n/a	n/a
Henry	Village of Brownington	Yes	August 10, 2021	n/a	n/a
Hickory	City of Hermitage	Yes	October 4, 2021	n/a	n/a
	City of Weaubleau	Yes	November 17, 2021	n/a	n/a
	City of Wheatland	Yes	October 29, 2021	n/a	n/a
Holt	City of Craig	No		No	n/a
	City of Mound City	Yes	November 16, 2021	Yes	n/a
	Village of Big Lake	No		No	n/a
	Village of Bigelow	No		n/a	n/a
Howard	City of Fayette	Yes	December 29, 2021	Yes	n/a
	City of Franklin	Yes	December 21, 2021	n/a	n/a
	City of Glasgow	Yes	December 6, 2021	No	n/a
	City of New Franklin	Yes	December 6, 2021	Yes	n/a
Howell	City of Mountain View	Yes	December 27, 2021	Yes	Yes
Iron	City of Arcadia	Yes	August 17, 2021	Yes	n/a
	City of Ironton	No		No	n/a
	City of Pilot Knob	Yes	August 17, 2021	Yes	n/a
	City of Viburnum	No		No	n/a
Jackson	City of Greenwood	Yes	November 11, 2021	Yes	Yes
	City of Independence	Yes	December 23, 2021	Yes	Yes
	City of Lake Tapawingo	Yes	December 3, 2021	Yes	n/a
	City of Lee's Summit	No		Yes	Yes
	City of Lone Jack	Yes	December 17, 2021	Yes	n/a
Jasper	City of Alba	Yes	November 3, 2021	n/a	n/a
	City of Carthage	Yes	December 27, 2021	No	No
	City of La Russell	Yes	August 18, 2021	n/a	n/a
	City of Neck City	Yes	October 11, 2021	n/a	n/a
	City of Oronogo	Yes	November 30, 2021	Yes	Yes
	City of Waco	Yes	December 28, 2021	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	Town of Brooklyn Heights	Yes	December 4, 2021	n/a	n/a
Jefferson	City of Byrnes Mill	Yes	December 29, 2021	No	No
	City of Herculaneum	No		Yes	Yes
	City of Hillsboro	Yes	August 6, 2021	No	n/a
	City of Olympian Village	Yes	October 15, 2021	n/a	n/a
Johnson	City of Holden	No		No	n/a
Knox	City of Hurdland	No		n/a	n/a
Laclede	City of Lebanon	Yes	December 22, 2021	Yes	Yes
	Village of Evergreen	Yes	September 14, 2021	n/a	n/a
Lafayette	City of Corder	Yes	August 3, 2021	Yes	n/a
	City of Waverly	Yes	July 14, 2021	Yes	n/a
	City of Wellington	Yes	December 8, 2021	No	n/a
	Village of Aullville	Yes	August 24, 2021	n/a	n/a
Lawrence	City of Miller	Yes	October 27, 2021	No	n/a
Lewis	City of Canton	Yes	December 27, 2021	Yes	Yes
	City of Ewing	Yes	July 27, 2021	n/a	n/a
	City of Lewistown	No		n/a	n/a
	Village of Monticello	Yes	August 25, 2021	n/a	n/a
Lincoln	City of Troy	Yes	December 28, 2021	Yes	Yes
Livingston	City of Chula	No		n/a	n/a
	Village of Mooresville	Yes	October 15, 2021	n/a	n/a
Macon	City of Bevier	Yes	December 30, 2021	n/a	n/a
	City of Callao	Yes	December 17, 2021	Yes	n/a
	City of La Plata	Yes	December 27, 2021	Yes	n/a
Madison	Village of Cobalt City	Yes	July 8, 2021	n/a	n/a
Maries	City of Belle	Yes	September 10, 2021	Yes	Yes
	City of Vienna	No		No	n/a
Marion	City of Hannibal	No		Yes	Yes
Mercer	City of Mercer	No		No	n/a
Miller	City of Bagnell	No		n/a	n/a
	Village of Brumley	Yes	December 30, 2021	n/a	n/a
Mississippi	City of Bertrand	Yes	July 20, 2021	No	No
	Village of Wilson City	No		n/a	n/a
Moniteau	City of Clarksburg	Yes	July 20, 2021	Yes	n/a
Monroe	City of Madison	Yes	November 24, 2021	Yes	n/a
Montgomery	City of Middletown	Yes	December 17, 2021	No	n/a
	City of Montgomery	Yes	December 15, 2021	n/a	n/a
	City of New Florence	Yes	November 29, 2021	Yes	Yes
Morgan	City of Stover	Yes	November 30, 2021	Yes	n/a
	Town of Gravois Mills	No		n/a	n/a
New Madrid	City of Gideon	Yes	October 4, 2021	No	Yes
	City of Howardville	No		No	No
	City of Lilbourn	Yes	December 27, 2021	No	n/a
	City of Parma	Yes	September 20, 2021	No	n/a
	Village of Catron	Yes	December 12, 2021	No	n/a
	Village of North Lilbourn	Yes	July 10, 2021	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Newton	City of Diamond	Yes	November 8, 2021	Yes	Yes
	City of Granby	Yes	November 5, 2021	No	No
	Village of Dennis Acres	Yes	August 24, 2021	n/a	n/a
	Village of Saginaw	Yes	December 2, 2021	n/a	n/a
	Village of Stark City	Yes	August 25, 2021	n/a	n/a
	Village of Stella	No		n/a	n/a
Nodaway	City of Arkoe	Yes	September 10, 2021	n/a	n/a
	City of Barnard	No		No	n/a
	City of Burlington Junction	Yes	December 29, 2021	Yes	n/a
	City of Elmo	Yes	July 23, 2021	No	n/a
	City of Skidmore	Yes	December 31, 2021	Yes	n/a
Oregon	City of Alton	Yes	December 14, 2021	No	n/a
	City of Koshkonong	Yes	July 14, 2021	Yes	n/a
	City of Thayer	Yes	December 30, 2021	No	Yes
Osage	City of Chamois	No		n/a	n/a
	City of Meta	Yes	December 1, 2021	n/a	n/a
Ozark	Village of Bakersfield	Yes	October 1, 2021	n/a	n/a
Pemiscot	City of Caruthersville	Yes	December 23, 2021	Yes	Yes
	City of Hayti	Yes	November 3, 2021	No	No
	City of Hayti Heights	Yes	July 6, 2021	n/a	n/a
	City of Steele	Yes	November 4, 2021	Yes	No
	Town of Cooter	No		No	No
Perry	City of Altenburg	Yes	December 29, 2021	n/a	n/a
	City of Frohna	Yes	October 5, 2021	n/a	n/a
Pettis	City of Green Ridge	No		n/a	n/a
	City of Smithton	Yes	December 23, 2021	No	n/a
Phelps	City of Doolittle	No		No	n/a
	City of Newburg	Yes	October 27, 2021	No	n/a
Pike	City of Clarksville	No		No	n/a
	City of Frankford	Yes	December 6, 2021	No	n/a
Platte	City of Houston Lake	Yes	December 19, 2021	Yes	n/a
	City of Northmoor	Yes	August 19, 2021	Yes	Yes
	City of Riverside	Yes	December 22, 2021	Yes	No
Polk	City of Morrisville	Yes	September 22, 2021	n/a	n/a
	Village of Aldrich	Yes	December 30, 2021	n/a	n/a
	Village of Flemington	Yes	December 27, 2021	n/a	n/a
Pulaski	City of Crocker	Yes	December 22, 2021	No	n/a
Putnam	Village of Livonia	Yes	September 2, 2021	n/a	n/a
	Village of Lucerne	Yes	December 22, 2021	n/a	n/a
Ralls	City of New London	Yes	November 29, 2021	No	n/a
	Village of Rensselaer	No		n/a	n/a
Randolph	City of Clark	No		No	n/a
	City of Clifton Hill	No		n/a	n/a
	City of Huntsville	Yes	October 20, 2021	No	n/a
	City of Moberly	Yes	December 23, 2021	Yes	n/a
	Village of Jacksonville	No		n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Randolph	Village of Renick	No		n/a	n/a
Ray	City of Lawson	Yes	December 29, 2021	No	No
	City of Wood Heights	Yes	August 17, 2021	No	n/a
	Village of Elmira	Yes	July 19, 2021	n/a	n/a
Reynolds	City of Bunker	Yes	December 30, 2021	Yes	n/a
	City of Ellington	No		No	n/a
Ripley	City of Doniphan	No		No	n/a
Saline	City of Nelson	No		n/a	n/a
	Village of Grand Pass	Yes	October 1, 2021	n/a	n/a
Scotland	City of South Gorin	Yes	December 15, 2021	n/a	n/a
	Village of Granger	No		n/a	n/a
	Village of Rutledge	No		n/a	n/a
Scott	City of Benton	Yes	December 30, 2021	No	n/a
	City of Blodgett	No		n/a	n/a
	City of Scott City	Yes	December 28, 2021	No	No
	City of Sikeston	Yes	December 27, 2021	Yes	Yes
	Village of Commerce	Yes	November 24, 2021	n/a	n/a
	Village of Diehlstadt	No		n/a	n/a
	Village of Lambert	Yes	August 17, 2021	n/a	n/a
	Village of Vanduser	Yes	July 26, 2021	n/a	n/a
Shelby	City of Clarence	No		No	No
	City of Shelbina	No		No	No
	Village of Leonard	No		n/a	n/a
St. Charles	City of Lake St. Louis	No		No	No
St. Clair	City of Lowry City	No		Yes	n/a
	Village of Gerster	No		n/a	n/a
St. Francois	City of Bismarck	Yes	December 16, 2021	No	No
	City of Desloge	No		No	No
	City of Leadington	No		No	n/a
St. Louis	City of Bella Villa	No		No	Yes
	City of Bellefontaine Neighbor	Yes	December 30, 2021	Yes	Yes
	City of Berkeley	No		No	No
	City of Black Jack	Yes	December 17, 2021	Yes	Yes
	City of Calverton Park	Yes	December 29, 2021	Yes	Yes
	City of Charlack	Yes	November 29, 2021	Yes	Yes
	City of Clarkson Valley	Yes	October 4, 2021	Yes	Yes
	City of Country Club Hills	Yes	December 22, 2021	No	No
	City of Creve Coeur	No		Yes	Yes
	City of Edmundson	Yes	December 13, 2021	Yes	Yes
	City of Eureka	Yes	December 22, 2021	Yes	Yes
	City of Ferguson	Yes	December 27, 2021	No	Yes
	City of Frontenac	Yes	December 30, 2021	Yes	Yes
	City of Glendale	Yes	December 7, 2021	Yes	Yes
	City of Hazelwood	No		No	No
	City of Kinloch	Yes	December 3, 2021	Yes	n/a
	City of Maplewood	Yes	December 31, 2021	No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Oakland	No		No	Yes
	City of Olivette	Yes	December 20, 2021	Yes	Yes
	City of Overland	Yes	December 13, 2021	Yes	Yes
	City of Pine Lawn	No		Yes	Yes
	City of Richmond Heights	No		No	No
	City of University City	No		Yes	Yes
	City of Valley Park	Yes	December 31, 2021	Yes	Yes
	City of Velda City	Yes	December 25, 2021	No	No
	City of Vinita Park	Yes	October 15, 2021	Yes	Yes
	City of Warson Woods	Yes	October 11, 2021	Yes	No
	City of Webster Groves	No		Yes	Yes
	City of Wellston	No		Yes	Yes
	City of Winchester	Yes	December 30, 2021	Yes	Yes
	City of Woodson Terrace	Yes	September 28, 2021	Yes	Yes
	Town of Grantwood Village	Yes	December 29, 2021	Yes	Yes
	Village of Hanley Hills	Yes	December 3, 2021	Yes	Yes
	Village of Norwood Court	Yes	November 18, 2021	n/a	n/a
St. Louis City	City of St. Louis City	Yes	December 27, 2021	Yes	Yes
Stoddard	City of Bell City	Yes	July 14, 2021	Yes	n/a
	City of Bernie	Yes	July 7, 2021	No	No
	City of Bloomfield	Yes	December 23, 2021	Yes	Yes
	City of Dexter	No		Yes	Yes
	City of Dudley	Yes	December 30, 2021	n/a	n/a
	City of Essex	Yes	September 1, 2021	Yes	n/a
	City of Puxico	No		No	n/a
Stone	City of Crane	Yes	December 21, 2021	Yes	Yes
	City of Hurley	Yes	August 25, 2021	n/a	n/a
	Village of Blue Eye	No		n/a	n/a
	Village of Coney Island	Yes	December 30, 2021	n/a	n/a
	Village of McCord Bend	Yes	July 14, 2021	n/a	n/a
Sullivan	City of Milan	Yes	December 27, 2021	No	n/a
Taney	City of Rockaway Beach	Yes	December 27, 2021	Yes	n/a
	Village of Bull Creek	Yes	October 6, 2021	n/a	n/a
Texas	City of Cabool	Yes	December 22, 2021	Yes	Yes
	City of Summersville	Yes	November 22, 2021	Yes	n/a
Vernon	City of Walker	Yes	August 10, 2021	Yes	n/a
Warren	City of Marthasville	Yes	October 5, 2021	Yes	n/a
	City of Truesdale	Yes	July 26, 2021	n/a	n/a
	City of Warrenton	Yes	December 1, 2021	No	No
	Village of Innsbrook	Yes	September 15, 2021	Yes	n/a
Washington	City of Irondale	No		n/a	n/a
	City of Potosi	Yes	December 15, 2021	Yes	Yes
Wayne	City of Greenville	Yes	August 18, 2021	Yes	n/a
	City of Piedmont	Yes	December 16, 2021	Yes	Yes
	City of Williamsville	No		No	n/a
Webster	City of Fordland	Yes	November 22, 2021	Yes	Yes

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2021

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Webster	City of Rogersville	Yes	December 19, 2021	Yes	Yes
	City of Seymour	Yes	November 16, 2021	Yes	No
	Village of Diggins	No		n/a	n/a
Wright	City of Hartville	Yes	July 21, 2021	No	n/a
	City of Mountain Grove	Yes	December 28, 2021	Yes	Yes
	City of Norwood	Yes	September 14, 2021	n/a	n/a
Total Filed		233		116	65
Total Not Filed		95		108	37
Total n/a		0		104	226

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in December 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Wheaton	**	June 29, 2021	***	Yes
Dunklin	City of Cardwell	***	August 24, 2021	Yes	***
Jasper	City of Purcell	***	November 23, 2021	Yes	n/a
New Madrid	City of Matthews	***	July 1, 2021	***	Yes
Polk	City of Fair Play	**	June 30, 2021	Yes	n/a
Schuyler	City of Greentop	**	June 29, 2021	Yes	n/a
	City of Queen City	***	October 14, 2021	Yes	n/a
Webster	City of Niangua	**	January 14, 2021	Yes	n/a
Total Filed		0		6	2

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before December 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in December 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	Village of Corning	Yes	December 1, 2021	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in December 2021

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lincoln	Village of Truxton	Yes	December 27, 2021	No	n/a
Mississippi	City of Charleston	Yes	December 15, 2021	Yes	Yes
Osage	City of Linn	Yes	December 1, 2021	Yes	n/a
Phelps	City of St. James	***	November 16, 2021	Yes	Yes
St. Louis	City of Beverly Hills	Yes	December 21, 2021	Yes	**
Total Filed		4		4	2

** Filed by October 31, 2021.

*** Filed after October 31, 2021, but before December 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2021
Filed in December 2021

Fiscal Year Ended May 31, 2021

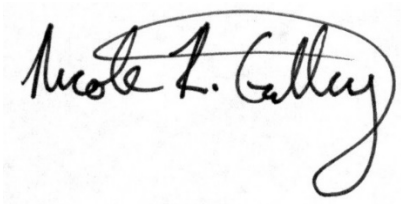
County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	Yes	December 17, 2021	No	n/a
Total Filed		1		0	0

n/a Entities without a municipal judge are not required to file a certification.

NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Texas County, Missouri

The Office of the State Auditor contracted for an audit of Texas County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.



Nicole R. Galloway, CPA
State Auditor

January 2022
Report No. 2022-006

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Texas County

2020-001	Management annually prepares a Schedule of Expenditures of Federal Awards that reconciles to the general ledger and develop a process to track federal awards and expenditures.

TEXAS COUNTY
HOUSTON, MISSOURI

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2020 AND 2019

WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

TEXAS COUNTY
HOUSTON, MISSOURI
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HOUSTON, MISSOURI
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FINANCIAL SECTION

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

County Commission
Texas County
Houston, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the Texas County, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated January 14, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022

FINANCIAL STATEMENTS

TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	$ 655,040	$ 7,042,005	$ (6,246,381)	$ 1,450,664
Special Road and Bridge Fund	110,565	1,015,806	(1,014,551)	111,820
Assessment Fund	114,294	274,992	(246,895)	142,391
Election Services Fund	22,756	15,105	(26,005)	11,856
Law Enforcement Training Fund	4,118	4,955	(7,075)	1,998
Prosecuting Attorney Training Fund	7,528	3,592	(880)	10,240
Collector Tax Maintenance Fund	58,325	33,058	(12,695)	78,688
Law Enforcement Operating Fund	20,847	14,451	(8,644)	26,654
Jury Script Fund	-	3,135	(3,135)	-
Special Election Fund	34,356	48,482	(82,837)	1
Recorder User Fee Fund	33,975	15,556	(9,318)	40,213
Prosecutor's Administrative Handling Cost Fund	15,167	4,743	-	19,910
Local Emergency Planning Committee (LEPC) Fund	33,967	579	(521)	34,025
Defense Deductible Deposit Fund	328,960	19,857	(77,318)	271,499
Concealed Firearms Fund	28,956	15,878	(16,824)	28,010
Domestic Abuse Fund	37,073	5,060	(16,712)	25,421
TCHMM Operation Fund	4,442	76	-	4,518
TCHMM Endowment Fund	735	13	-	748
Road and Bridge Fund	72,814	386,530	(395,081)	64,263
Garner Covert Memorial Fund	10,861	187	-	11,048
Law Enforcement Restitution Fund	60,115	18,512	(26,983)	51,644
Prosecutor's Delinquent Tax Fund	5,082	2,208	-	7,290
Justice Center - Jail Maintenance Fund	861,254	1,180,557	(1,234,015)	807,796
Capital Improvement Bond Payment Fund	186,283	1,175,488	(1,068,458)	293,313
Deputy Sheriff Salary Supplemental (DSSS) Fund	-	5,390	(5,390)	-
Tx Co Emergency Management Con Fund	1,355	23	-	1,378
Inmate Security Fund	46,425	50,355	(38,707)	58,073
Developmental Disability Board Fund	185,691	242,697	(221,017)	207,371
Total	$ 2,940,984	$ 11,579,290	$ (10,759,442)	$ 3,760,832

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	$ 737,786	$ 3,726,083	$ (3,808,829)	$ 655,040
Special Road and Bridge Fund	105,817	1,048,312	(1,043,564)	110,565
Assessment Fund	99,740	245,005	(230,451)	114,294
Election Services Fund	27,476	445	(5,165)	22,756
Law Enforcement Training Fund	4,019	7,464	(7,365)	4,118
Prosecuting Attorney Training Fund	5,342	3,026	(840)	7,528
Collector Tax Maintenance Fund	77,157	25,595	(44,427)	58,325
Law Enforcement Operating Fund	17,789	16,569	(13,511)	20,847
Jury Script Fund	-	10,329	(10,329)	-
Special Election Fund	33,711	38,587	(37,942)	34,356
Recorder User Fee Fund	24,101	13,896	(4,022)	33,975
Prosecutor's Administrative Handling Cost Fund	7,795	7,372	-	15,167
Local Emergency Planning Committee (LEPC) Fund	33,914	653	(600)	33,967
Defense Deductible Deposit Fund	80,554	445,969	(197,563)	328,960
Concealed Firearms Fund	33,579	13,484	(18,107)	28,956
Domestic Abuse Fund	34,186	7,882	(4,995)	37,073
TCHMM Operation Fund	4,365	77	-	4,442
TCHMM Endowment Fund	722	13	-	735
Road and Bridge Fund	79,326	42,687	(49,199)	72,814
Garner Covert Memorial Fund	10,673	188	-	10,861
Law Enforcement Restitution Fund	64,456	32,843	(37,184)	60,115
Prosecutor's Delinquent Tax Fund	2,448	2,634	-	5,082
Justice Center - Jail Maintenance Fund	805,043	1,119,625	(1,063,414)	861,254
Capital Improvement Bond Payment Fund	130,487	1,113,338	(1,057,542)	186,283
Deputy Sheriff Salary Supplemental (DSSS) Fund	-	5,890	(5,890)	-
Tx Co Emergency Management Con Fund	1,332	23	-	1,355
Inmate Security Fund	43,979	45,054	(42,608)	46,425
Developmental Disability Board Fund	184,628	223,815	(222,752)	185,691
Total	$ 2,650,425	$ 8,196,858	$ (7,906,299)	$ 2,940,984

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	$ 115,699	$ 96,500	$ 101,344	$ 96,500
Sales and Use Tax	1,580,044	1,260,000	1,387,255	1,160,000
Charges for Services	586,158	476,000	499,421	480,000
Federal Grant Revenue	3,053,580	61,500	63,604	81,500
Interest Income	50,528	12,000	18,557	10,000
Intergovernmental	269,576	307,550	329,091	472,400
Other Revenue	101,713	103,200	186,188	128,200
Transfer In	1,284,707	1,110,000	1,140,623	1,277,500
Total Receipts	7,042,005	3,426,750	3,726,083	3,706,100
DISBURSEMENTS				
Buildings And Grounds	90,570	96,250	103,078	96,250
Circuit Clerk	13,904	15,200	13,950	14,200
Collector-township & City	-	-	15,686	15,500
Coroner	32,425	32,900	34,272	31,050
County Clerk	139,471	143,984	174,800	174,932
County Commission	89,128	93,440	87,768	90,300
County Surveyor	5,000	5,500	5,000	3,500
Court Administration	10,423	13,238	11,112	12,590
Elections	32,544	33,000	18,018	25,200
Emergency Fund	-	200,000	-	200,000
Employee Fringe Benefits	496,276	545,000	504,800	635,000
Health & Welfare	1,904	3,200	5,898	4,400
Jail	1,097,999	1,134,707	1,062,310	1,112,275
Juvenile Officer	79,338	79,338	75,704	75,800
Operating Transfers	3,135	120,000	10,329	420,000
Other General County Gov	3,100,298	187,900	142,234	184,100
Prosecuting Attorney	285,159	293,205	367,973	293,205
Public Administrator	64,954	68,500	63,157	65,347
Recorder	75,684	78,890	71,905	75,828
Sheriff	516,631	515,357	515,975	493,655
Treasurer-collector	111,538	116,880	115,600	116,800
Transfer out	-	-	409,260	-
Total Disbursements	6,246,381	3,776,489	3,808,829	4,139,932
RECEIPTS OVER (UNDER) DISBURSEMENTS	795,624	(349,739)	(82,746)	(433,832)
Cash and Investments - Beginning of Year	655,040	655,040	737,786	737,786
CASH AND INVESTMENTS - END OF YEAR	$ 1,450,664	$ 305,301	$ 655,040	$ 303,954

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Other Taxes	$ 1,014,551	$ 1,028,000	$ 1,046,914	$ 1,123,000
Interest Income	1,255	1,000	1,398	900
Total Receipts	1,015,806	1,029,000	1,048,312	1,123,900
DISBURSEMENTS				
Allotment to Townships	942,643	969,534	974,027	969,534
Employee Benefits	1,401	2,500	722	2,700
Mileage and Training	-	200	-	200
Materials and Supplies	1,822	300	325	800
Other Expense	2,237	8,000	1,333	7,500
Payroll Taxes	985	1,110	-	1,070
Professional Services	-	1,000	-	1,000
Salaries and Wages	14,770	14,474	14,948	14,000
Transfer Out	50,693	52,500	52,209	52,500
Total Disbursements	1,014,551	1,049,618	1,043,564	1,049,304
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,255	(20,618)	4,748	74,596
Cash and Investments - Beginning of Year	110,565	110,565	105,817	105,817
CASH AND INVESTMENTS - END OF YEAR	$ 111,820	$ 89,947	$ 110,565	$ 180,413

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 186,072	$ 175,515	$ 168,314	$ 180,765
Intergovernmental	85,885	69,702	74,082	69,666
Interest Income	3,035	2,609	2,609	1,357
Total Receipts	274,992	247,826	245,005	251,788
DISBURSEMENTS				
Computer Expense	36,275	24,275	21,451	21,775
Employee Benefits	25,758	37,800	32,705	38,500
Mileage and Training	2,199	4,408	4,409	4,000
Materials and Supplies	14,168	22,100	21,425	19,762
Other Expense	3,500	7,700	7,000	7,700
Payroll Taxes	9,847	10,500	9,252	10,500
Pension	6,173	8,740	3,950	8,740
Professional Services	-	500	-	500
Repairs and Maintenance	-	3,000	2,549	3,000
Salaries and Wages	134,583	143,428	126,680	136,736
Travel Expense	14,392	3,000	1,030	3,000
Total Disbursements	246,895	265,451	230,451	254,213
RECEIPTS OVER (UNDER) DISBURSEMENTS	28,097	(17,625)	14,554	(2,425)
Cash and Investments - Beginning of Year	114,294	114,294	99,740	99,740
CASH AND INVESTMENTS - END OF YEAR	$ 142,391	$ 96,669	$ 114,294	$ 97,315

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	$ 14,685	$ -	$ -	$ 1,500
Interest Income	420	400	445	150
Total Receipts	15,105	400	445	1,650
DISBURSEMENTS				
CARES Disbursements	11,377	-	-	-
Other Expense	14,628	20,000	5,165	20,000
Total Disbursements	26,005	20,000	5,165	20,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,900)	(19,600)	(4,720)	(18,350)
Cash and Investments - Beginning of Year	22,756	22,756	27,476	27,476
CASH AND INVESTMENTS - END OF YEAR	$ 11,856	$ 3,156	$ 22,756	$ 9,126

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 4,904	$ 7,400	$ 7,400	$ 6,950
Interest Income	51	-	64	50
Total Receipts	4,955	7,400	7,464	7,000
DISBURSEMENTS				
Other Expense	5,725	5,500	5,393	4,500
Mileage and Training	-	-	-	500
Travel Expense	1,350	2,000	1,972	2,000
Total Disbursements	7,075	7,500	7,365	7,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,120)	(100)	99	-
Cash and Investments - Beginning of Year	4,118	4,118	4,019	4,019
CASH AND INVESTMENTS - END OF YEAR	$ 1,998	$ 4,018	$ 4,118	$ 4,019

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 3,433	$ 2,900	$ 2,917	$ 1,000
Interest Income	159	75	109	20
Total Receipts	3,592	2,975	3,026	1,020
DISBURSEMENTS				
Mileage and Training	250	500	778	700
Travel Expense	630	700	62	700
Total Disbursements	880	1,200	840	1,400
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,712	1,775	2,186	(380)
Cash and Investments - Beginning of Year	7,528	7,528	5,342	5,342
CASH AND INVESTMENTS - END OF YEAR	$ 10,240	$ 9,303	$ 7,528	$ 4,962

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Collector Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 29,410	$ 25,000	$ 24,421	$ 25,000
Interest Income	1,303	1,000	1,133	500
Other Revenue	2,345	-	41	500
Total Receipts	33,058	26,000	25,595	26,000
DISBURSEMENTS				
Mileage and Training	-	-	237	-
Materials and Supplies	6,212	14,500	15,704	-
Other Expense	6,483	7,500	3,386	26,000
Professional Services	-	200	100	-
Transfer Out	-	-	25,000	25,000
Total Disbursements	12,695	22,200	44,427	51,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,363	3,800	(18,832)	(25,000)
Cash and Investments - Beginning of Year	58,325	58,325	77,157	77,157
CASH AND INVESTMENTS - END OF YEAR	$ 78,688	$ 62,125	$ 58,325	$ 52,157

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Law Enforcement Operating Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 13,295	$ 15,000	$ 13,940	$ 13,000
Interest Income	438	250	314	100
Other Revenue	718	150	2,315	10,100
Total Receipts	14,451	15,400	16,569	23,200
DISBURSEMENTS				
Materials and Supplies	6,712	10,000	10,937	10,000
Other Expense	1,932	3,000	2,574	2,000
Sheriff Expense	-	-	-	10,000
Total Disbursements	8,644	13,000	13,511	22,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,807	2,400	3,058	1,200
Cash and Investments - Beginning of Year	20,847	20,847	17,789	17,789
CASH AND INVESTMENTS - END OF YEAR	$ 26,654	$ 23,247	$ 20,847	$ 18,989

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Jury Script Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenue	3,135	-	10,329	15,000
Total Receipts	3,135	-	10,329	15,000
DISBURSEMENTS				
Professional Services	3,135	-	10,329	15,000
Total Disbursements	3,135	-	10,329	15,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	$ -	$ -	$ -	$ -

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 1,705	$ -	$ 9,688	$ -
Intergovernmental	46,777	80,000	26,530	50,000
Miscellaneous Income	-	-	-	-
Total Receipts	48,482	80,000	38,587	50,000
DISBURSEMENTS				
Employee Training	1,348	2,000	317	1,000
Materials and Supplies	30,587	20,200	13,163	15,200
Office Expense	9,197	35,000	12,280	25,000
Other Expense	2,400	2,000	800	1,000
Salaries and Wages	39,305	35,000	11,382	25,000
Total Disbursements	82,837	94,200	37,942	67,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(34,355)	(14,200)	645	(17,200)
Cash and Investments - Beginning of Year	34,356	34,356	33,711	33,711
CASH AND INVESTMENTS - END OF YEAR	$ 1	$ 20,156	$ 34,356	$ 16,511

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Recorder User Fee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 14,880	$ 12,770	$ 13,368	$ 13,200
Interest Income	676	330	528	300
Total Receipts	15,556	13,100	13,896	13,500
DISBURSEMENTS				
Computer Expense	3,185	16,875	1,980	14,300
Court Expense	500	11,000	2,042	6,000
Other Expense	5,633	18,000	-	15,500
Total Disbursements	9,318	45,875	4,022	35,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,238	(32,775)	9,874	(22,300)
Cash and Investments - Beginning of Year	33,975	33,975	24,101	24,101
CASH AND INVESTMENTS - END OF YEAR	$ 40,213	$ 1,200	$ 33,975	$ 1,801

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Prosecutor's Administrative Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 2,096	$ 3,500	$ 3,348	$ 4,000
Interest Income	414	275	302	100
Other Revenue	2,233	3,570	3,722	3,500
Total Receipts	4,743	7,345	7,372	7,600
DISBURSEMENTS				
Other Expense	-	15,000	-	15,000
Total Disbursements	-	15,000	-	15,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,743	(7,655)	7,372	(7,400)
Cash and Investments - Beginning of Year	15,167	15,167	7,795	7,795
CASH AND INVESTMENTS - END OF YEAR	$ 19,910	$ 7,512	$ 15,167	$ 395

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Local Emergency Planning Committee (LEPC) Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	$ 579	$ 200	$ 591	$ 200
Other Revenue	-	-	62	15,000
Total Receipts	579	200	653	15,200
DISBURSEMENTS				
Office Expense	500	6,500	600	6,500
Other Expense	21	13,500	-	8,300
Total Disbursements	521	20,000	600	14,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	58	(19,800)	53	400
Cash and Investments - Beginning of Year	33,967	33,967	33,914	33,914
CASH AND INVESTMENTS - END OF YEAR	$ 34,025	$ 14,167	$ 33,967	$ 34,314

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Defense Deductible Deposit Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Insurance	$ 14,313	$ 25,000	$ 34,461	$ 45,000
Interest Income	5,544	2,000	2,248	3,000
Other Revenue	-	-	-	-
Transfer In	-	300,000	409,260	600,000
Total Receipts	19,857	327,000	445,969	648,000
DISBURSEMENTS				
Employee Benefits	32,327	45,000	65,378	45,084
Other Expense	2,090	1,000	-	-
Professional Services	22,586	10,000	4,828	11,000
Repairs and Maintenance	20,315	350,000	127,357	353,176
Salaries and Wages	-	-	-	-
Total Disbursements	77,318	406,000	197,563	409,260
RECEIPTS OVER (UNDER) DISBURSEMENTS	(57,461)	(79,000)	248,406	238,740
Cash and Investments - Beginning of Year	328,960	328,960	80,554	80,554
CASH AND INVESTMENTS - END OF YEAR	$ 271,499	$ 249,960	$ 328,960	$ 319,294

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Concealed Firearms Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 15,412	$ 12,000	$ 13,021	$ 3,500
Interest Income	466	400	463	175
Total Receipts	15,878	12,400	13,484	3,675
DISBURSEMENTS				
Other Expense	16,824	22,200	18,107	21,200
Total Disbursements	16,824	22,200	18,107	21,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(946)	(9,800)	(4,623)	(17,525)
Cash and Investments - Beginning of Year	28,956	28,956	33,579	33,579
CASH AND INVESTMENTS - END OF YEAR	$ 28,010	$ 19,156	$ 28,956	$ 16,054

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Domestic Abuse Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 4,434	$ 6,200	$ 7,283	$ 6,500
Interest Income	626	400	599	350
Total Receipts	5,060	6,600	7,882	6,850
DISBURSEMENTS				
Other Expense	16,712	35,000	4,995	35,000
Total Disbursements	16,712	35,000	4,995	35,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,652)	(28,400)	2,887	(28,150)
Cash and Investments - Beginning of Year	37,073	37,073	34,186	34,186
CASH AND INVESTMENTS - END OF YEAR	$ 25,421	$ 8,673	$ 37,073	$ 6,036

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	TCHMM Operation Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	$ 76	$ 35	$ 77	$ 55
Total Receipts	76	35	77	55
DISBURSEMENTS				
Office Expense	-	4,364	-	4,364
Total Disbursements	-	4,364	-	4,364
RECEIPTS OVER (UNDER) DISBURSEMENTS	76	(4,329)	77	(4,309)
Cash and Investments - Beginning of Year	4,442	4,442	4,365	4,365
CASH AND INVESTMENTS - END OF YEAR	$ 4,518	$ 113	$ 4,442	$ 56

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	TCHMM Endowment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	$ 13	$ 10	$ 13	$ 6
Total Receipts	13	10	13	6
DISBURSEMENTS				
Other Expense	-	722	-	722
Total Disbursements	-	722	-	722
RECEIPTS OVER (UNDER) DISBURSEMENTS	13	(712)	13	(716)
Cash and Investments - Beginning of Year	735	735	722	722
CASH AND INVESTMENTS - END OF YEAR	$ 748	$ 23	$ 735	$ 6

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Federal Grant Revenue	385,270	-	41,316	-
Interest Income	1,260	1,000	1,371	600
Total Receipts	386,530	1,000	42,687	600
DISBURSEMENTS				
Other Expense	-	-	200	70,000
Professional Services	395,081	-	48,999	-
Total Disbursements	395,081	-	49,199	70,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,551)	1,000	(6,512)	(69,400)
Cash and Investments - Beginning of Year	72,814	72,814	79,326	79,326
CASH AND INVESTMENTS - END OF YEAR	$ 64,263	$ 73,814	$ 72,814	$ 9,926

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Garner Covert Memorial Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	$ 187	$ 150	$ 188	$ 100
Total Receipts	187	150	188	100
DISBURSEMENTS				
Other Expense	-	10,000	-	10,000
Total Disbursements	-	10,000	-	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	187	(9,850)	188	(9,900)
Cash and Investments - Beginning of Year	10,861	10,861	10,673	10,673
CASH AND INVESTMENTS - END OF YEAR	$ 11,048	$ 1,011	$ 10,861	$ 773

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 17,487	$ 20,000	$ 31,669	$ 18,000
Interest Income	1,025	900	1,174	500
Total Receipts	18,512	20,900	32,843	18,500
DISBURSEMENTS				
Law Enforcement	26,983	60,000	37,184	64,456
Total Disbursements	26,983	60,000	37,184	64,456
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,471)	(39,100)	(4,341)	(45,956)
Cash and Investments - Beginning of Year	60,115	60,115	64,456	64,456
CASH AND INVESTMENTS - END OF YEAR	$ 51,644	$ 21,015	$ 60,115	$ 18,500

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Prosecutor's Delinquent Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 2,101	$ 2,000	$ 2,581	$ 500
Interest Income	107	50	53	30
Total Receipts	2,208	2,050	2,634	530
DISBURSEMENTS				
Other Expense	-	2,050	-	2,750
Total Disbursements	-	2,050	-	2,750
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,208	-	2,634	(2,220)
Cash and Investments - Beginning of Year	5,082	5,082	2,448	2,448
CASH AND INVESTMENTS - END OF YEAR	$ 7,290	$ 5,082	$ 5,082	$ 228

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Justice Center - Jail Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Use Tax	$ 1,165,908	$ 1,060,000	$ 1,104,697	$ 1,056,000
Interest Income	14,649	10,000	14,928	9,000
Total Receipts	1,180,557	1,070,000	1,119,625	1,065,000
DISBURSEMENTS				
Other Expense	-	90,000	-	90,000
Repairs and Maintenance	-	200,000	-	200,000
Transfer Out	1,234,015	1,200,000	1,063,414	1,200,000
Total Disbursements	1,234,015	1,490,000	1,063,414	1,490,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(53,458)	(420,000)	56,211	(425,000)
Cash and Investments - Beginning of Year	861,254	861,254	805,043	805,043
CASH AND INVESTMENTS - END OF YEAR	$ 807,796	$ 441,254	$ 861,254	$ 380,043

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Capital Improvement Bond Payment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales and Use Tax	$ 1,165,908	$ 1,067,000	$ 1,104,697	$ 1,050,000
Interest Income	9,580	-	8,641	6,000
Total Receipts	1,175,488	1,067,000	1,113,338	1,056,000
DISBURSEMENTS				
Repairs and Maintenance	1,068,458	1,068,458	1,057,542	1,065,041
Total Disbursements	1,068,458	1,068,458	1,057,542	1,065,041
RECEIPTS OVER (UNDER) DISBURSEMENTS	107,030	(1,458)	55,796	(9,041)
Cash and Investments - Beginning of Year	186,283	186,283	130,487	130,487
CASH AND INVESTMENTS - END OF YEAR	$ 293,313	$ 184,825	$ 186,283	$ 121,446

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Deputy Sheriff Salary Supplemental (DSSS) Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 5,390	$ 6,000	$ 5,890	$ 6,000
Total Receipts	5,390	6,000	5,890	6,000
DISBURSEMENTS				
State of Missouri	5,390	6,000	5,890	6,000
Total Disbursements	5,390	6,000	5,890	6,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	$ -	$ -	$ -	$ -

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Tx Co Emergency Management Con Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	$ 23	$ 20	$ 23	$ -
Total Receipts	23	20	23	-
DISBURSEMENTS				
Total Disbursements	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	23	20	23	-
Cash and Investments - Beginning of Year	1,355	1,355	1,332	1,332
CASH AND INVESTMENTS - END OF YEAR	$ 1,378	$ 1,375	$ 1,355	$ 1,332

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	$ 49,453	$ 41,500	$ 44,189	$ 24,100
Interest Income	902	700	865	300
Total Receipts	50,355	42,200	45,054	24,400
DISBURSEMENTS				
Other Expense	38,707	40,000	42,608	47,000
Total Disbursements	38,707	40,000	42,608	47,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,648	2,200	2,446	(22,600)
Cash and Investments - Beginning of Year	46,425	46,425	43,979	43,979
CASH AND INVESTMENTS - END OF YEAR	$ 58,073	$ 48,625	$ 46,425	$ 21,379

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Developmental Disability Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	$ 242,458	$ 225,000	$ 223,566	$ 225,000
Interest Income	239	200	249	50
Total Receipts	242,697	225,200	223,815	225,050
DISBURSEMENTS				
Shelter Services	213,161	215,000	214,951	215,100
Mental Health Trust Fund	5,000	5,000	5,000	5,000
General Expenses	2,856	2,900	2,801	2,800
Total Disbursements	221,017	222,900	222,752	222,900
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,680	2,300	1,063	2,150
Cash and Investments - Beginning of Year	185,691	185,691	184,628	184,628
CASH AND INVESTMENTS - END OF YEAR	$ 207,371	$ 187,991	$ 185,691	$ 186,778

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020

	Overplus Tax Sale Fund	School Fines Fund	National Forest Fund	Financial Institiution Fund	Judicial Circuit Court Program Fund	Collectors Cash Fund	Total Agency Funds
ASSETS							
Cash and Certificates of Deposit	$ 28,955	$ 47,493	$ 56,629	$ 1,139	$ 3,553	$ 6,591,065	$ 6,728,834
Total Assets	$ 28,955	$ 47,493	$ 56,629	$ 1,139	$ 3,553	$ 6,591,065	$ 6,728,834
LIABILITIES AND FUND BALANCES							
Due to Others	$ 28,955	$ 47,493	$ 56,629	$ 1,139	$ 3,553	$ 6,591,065	$ 6,728,834
Total Liabilities	$ 28,955	$ 47,493	$ 56,629	$ 1,139	$ 3,553	$ 6,591,065	$ 6,728,834
FUND BALANCES	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 28,955	$ 47,493	$ 56,629	$ 1,139	$ 3,553	$ 6,591,065	$ 6,728,834

See accompanying Notes to Financial Statements.

TEXAS COUNTY
HOUSTON, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019

	CERF Fund	Overplus Tax Sale Fund	School Fines Fund	National Forest Fund	Financial Instiution Fund	Judicial Circuit Court Program Fund	Collectors Cash Fund	Total Agency Funds
ASSETS								
Cash and Certificates of Deposit	$ 7,660	$ 22,753	$ 101,046	$ 68,005	$ 1,940	$ 3,493	$ 6,780,465	$ 6,985,362
Total Assets	$ 7,660	$ 22,753	$ 101,046	$ 68,005	$ 1,940	$ 3,493	$ 6,780,465	$ 6,985,362
LIABILITIES AND FUND BALANCES								
Due to Others	$ 7,660	$ 22,753	$ 101,046	$ 68,005	$ 1,940	$ 3,493	$ 6,780,465	$ 6,985,362
Total Liabilities	$ 7,660	$ 22,753	$ 101,046	$ 68,005	$ 1,940	$ 3,493	$ 6,780,465	$ 6,985,362
FUND BALANCES	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	$ 7,660	$ 22,753	$ 101,046	$ 68,005	$ 1,940	$ 3,493	$ 6,780,465	$ 6,985,362

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Texas County, Missouri (County), is governed by a three-member board of commissioners and was established in 1836 by an Act of the Missouri Territory. There are nine elected Constitutional Officers: County Clerk, Collector/Treasurer, Recorder of Deeds, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

The financial statements referred to above include only the primary government of Texas, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statues (RSMo), the County adopts a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation was:

	2020	2019
Real Estate	$ 180,849,380	$ 176,860,150
Personal Property	66,470,069	64,035,209
Railroad and Utilities	10,469,767	10,494,552
Total	$ 257,789,216	$ 251,389,911

During 2020 and 2019, the County Commission approved a $.1385 and $.1384 tax levy, respectively, per $100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2020	2019
General Revenue	$ 0.0425	$ 0.0425
Senate Bill 40 Board	0.0960	0.0959
Total	$ 0.1385	$ 0.1384

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds are included in the financial statements at December 31, 2020 and 2019, as follows:

	2020	2019
Cash and Investments for Governmental Funds:		
Cash	$ 3,760,832	$ 2,940,984
Investments	-	-
Total Governmental Cash and Investments	$ 3,760,832	$ 2,940,984
Cash and Investments for Agency Funds:		
Cash	$ 6,728,834	$ 6,985,362
Investments	-	-
Total Agency Cash and Investments	$ 6,728,834	$ 6,985,362

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 LONG-TERM INDEBTEDNESS

In September of 2006, the County issued $14,995,000 of Missouri Certificates of Participation (Series 2006). In September 2016, the County refinanced the remaining principal balance on the Series 2006 Certificates of Participation (Series 2016). The amount refinanced was $8,225,000 at a varying interest rate of 3.00% and 4.00%. Payments are due annually on December 1 and matures December 1, 2025. The following is a schedule in changes of long-term direct borrowings for the years ended December 31, 2020 and 2019.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid
Series 2016	$ 5,755,000	$ -	$ (885,000)	$ 4,870,000	$ 163,156
Total	$ 5,755,000	$ -	$ (885,000)	$ 4,870,000	$ 163,156

	Balance 2018	Additions	Retirement	Balance 2019	Interest Paid
Series 2016	$ 6,605,000	$ -	$ (850,000)	$ 5,755,000	$ 180,687
Total	$ 6,605,000	$ -	$ (850,000)	$ 5,755,000	$ 180,687

The following is a schedule of future maturities for the years ending December 31, 2020 and 2019:

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2021	$ 910,000	$ 144,563	$ 1,054,563
2022	935,000	125,212	1,060,212
2023	975,000	104,063	1,079,063
2024	1,000,000	81,788	1,081,788
2025	1,050,000	58,500	1,108,500
Total	$ 4,870,000	$ 514,126	$ 5,384,126

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2020	$ 885,000	$ 163,156	$ 1,048,156
2021	910,000	144,563	1,054,563
2022	935,000	125,212	1,060,212
2023	975,000	104,063	1,079,063
2024	1,000,000	81,788	1,081,788
2025	1,050,000	58,500	1,108,500
Total	$ 5,755,000	$ 677,282	$ 6,432,282

NOTE 4 INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfer In	Transfer Out	Transfer In	Transfer Out
General Revenue Fund	$ 1,284,708	$ -	$ 1,140,623	$ 409,260
Collector Tax Maintenance Fund	-	-	-	25,000
Defense Deductible Deposit Fund	-	-	409,260	-
Road and Bridge Fund	-	-	-	-
Justice Center - Jail Maintenance Fund	-	1,234,015	-	1,063,414
Total	$ 1,284,708	$ 1,234,015	$ 1,549,883	$ 1,497,674

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.9% (General) and 6.1% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid $107,629 and $77,331 to LAGERS, respectively.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Plan Description (Continued)

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately $63,478 and $61,653, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF $170,283 and $131,505, respectively, for the years ended December 31, 2020 and 2019.

NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed $11,628 and $11,628, respectively, for the years ended December 31, 2020 and 2019.

NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continued services. After the employees' first year of employment they receive one week of vacation pay; after the second year of employment, they receive two weeks of paid vacation; and after eight years of employment an employee receives three weeks' vacation pay. Regular full time employees accrue sick leave at six days per year and part time employees accrue sick leave time on a pro-rated basis, based on the number of hours worked. Upon termination from county employment, an employee is not reimbursed of unused vacation and compensatory leave, if applicable.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 10 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SCHEDULE OF STATE FINDINGS

A. For the year ended December 31, 2020, no budget was established for the Jury Script fund.

B. For the year ended December 31, 2020, actual expenses exceeded budget for the General Revenue Fund, Special Road and Bridge Fund and the Election Services Fund.

C. For the year ended December 31, 2019, actual expenses exceeded budget for the Law Enforcement Training Fund.

FEDERAL COMPLIANCE SECTION

TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of Interior:							
Direct Program:							
PILT - Payment in Lieu of Taxes	15.226	N/A	$ -	$ 72,757	$ -	$ 63,604	$ 136,361
U.S. Department of Transportation:							
Passed Through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction	20.205	B107(9)	-	354,454	-	48,999	403,453
Highway Planning and Construction	20.205	B107(11)	-	38,189	-	-	38,189
Total U.S. Department of Transportation			-	392,643	-	48,999	441,642
U.S. Department of the Treasury							
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	N/A	-	2,937,447	-	-	2,937,447
Election Assistance Commission							
Passed Through the Missouri Secretary of State:							
Help America Vote Act Grant	90.404	N/A	-	49,659	-	6,081	55,740
COVID19: Help America Vote Act Grant	90.404 - COVID-19	N/A	-	56	-	-	56
Total Election Commission			-	49,715	-	6,081	55,796
U.S. Department of Health and Human Services:							
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	ERS172-383	-	41,060	-	46,440	87,500
Total Expenditures of Federal Awards			$ -	$ 3,493,622	$ -	$ 165,124	$ 3,658,746

See accompanying Notes to Schedule of Expenditures of Federal Awards.

TEXAS COUNTY
HOUSTON, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020 AND 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Texas County (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Commission
Texas County
Houston, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Texas County, Missouri (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated January 14, 2022. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a material weakness.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Commission
Texas County
Houston, Missouri

Report on Compliance for Each Major Federal Program

We have audited Texas County, Missouri's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

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Report on Internal Control Over Compliance

Management of Texas County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Texas County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Texas County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a material weakness.

Texas County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Texas County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

St. Louis, Missouri
January 14, 2022

TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	**Unmodified - Regulatory Basis**			
Internal control over financial reporting:				
Material weakness(es) identified?	X	yes		no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?		yes	X	none reported
Noncompliance material to financial statements noted?		yes	X	no

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	X	yes		no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?		yes	X	none reported
Type of auditors' report issued on compliance for major programs:	**Unmodified**			
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	X	yes		no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee?		yes	X	no

TEXAS COUNTY
HOUSTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

2020-001 **Federal Grantor**: All

Pass-Through Grantor: All

Federal CFDA Number: All

Program Title: All

Award Years: 2020 and 2019

Type of Finding: Material Weakness in Internal Control over Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The SEFA was not prepared by the auditee.

Effect: Management did not prepare a complete and accurate SEFA.

Questioned Costs: None.

Cause: The County's internal controls over compliance were not designed to track federal expenditures by each program.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management annually prepares a SEFA that reconciles to the general ledger and develop a process to track federal awards and expenditures.

Views of Responsible Officials: There is no disagreement with the audit finding.

SECTION III – FEDERAL AWARD FINDINGS

Please see finding 2020-001 described in Section II.

Texas County Clerk's Office

Peggy Seyler, County Clerk

Marjorie Stroup, Carolyn Brown, Sarah Holson-Deputies
210 North Grand Avenue, Suite 311 Houston, Missouri 65483-1226
E-Mail address clerk@texascountymissouri.gov
Phone Number 417-967-2112 Fax Number 417-967-3837

TEXAS COUNTY, GALLANTIN MISSOURI
CORRECTIVE ACTION PLAN
YEARS ENDED DECEMBER 31, 2019, AND 2020

The Texas County respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

No financial statement findings reported under Government Auditing Standards.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

2020-001

Recommendation: We recommend management annually prepares a SEFA that reconciles to the general ledger and develop a process to track federal awards and expenditures.

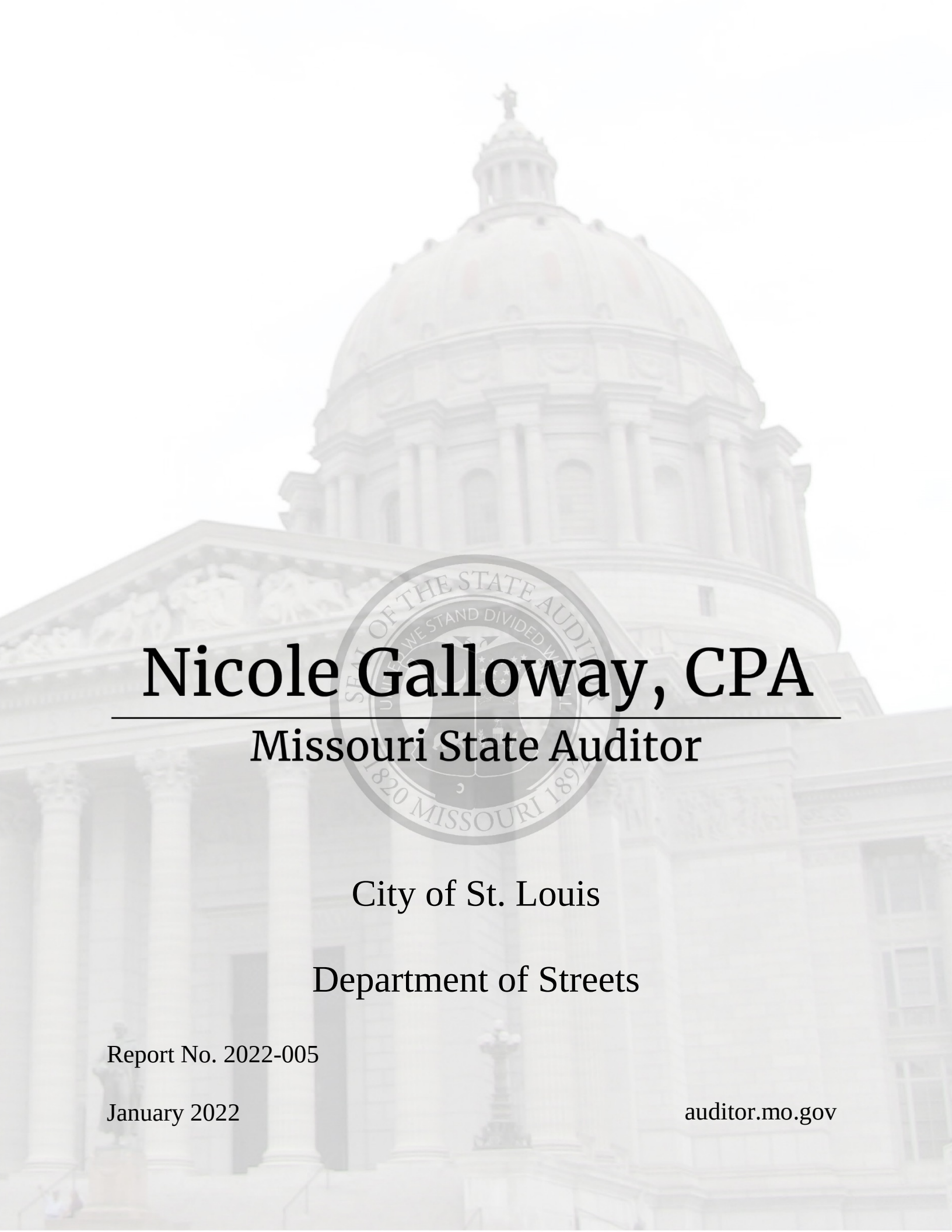
Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than budgeted amounts or cash received.

Name(s) of the contact person(s) responsible for corrective action:

Planned completion date for corrective action plan: December 31, 2021.

If there are any questions regarding this plan, please call Peggy Seyler at (417)967-2112



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Department of Streets

Report No. 2022-005

January 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Department of Streets

Towing Division	The Towing division's accounting controls and procedures for recording and reconciling payments collected were poor. Division personnel have not performed a formal review of towing rates since the current rates went into effect on January 1, 2008.
Scrap Metal Sales	Refuse division procedures did not ensure the accuracy of scrap metal payments received.
Accounts Receivable	Department personnel do not follow established procedures to ensure contractors are denied permits, as required, when they have outstanding balances due. Department personnel did not refer individuals with amounts due for damages to lights or light poles or general damages to the City Counselor's office in the timeframe required.
Capital Assets	Traffic and Lighting division personnel did not perform an annual physical inventory of capital assets as required.

In the areas audited, the overall performance of this entity was **Fair**.*

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***The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Department of Streets
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Director of Department of Streets
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Department of Streets in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city has engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2019. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2019. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.

2. Evaluate the department's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

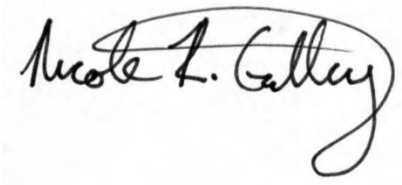
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and testing selected transactions using systematic and haphazard selection, as appropriate, but the results of our test cannot be projected to the population of all transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Department of Streets.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.



Nicole R. Galloway, CPA
State Auditor

1. Towing Division

The Towing division's accounting controls and procedures needed significant improvement. Towing receipts were at greater risk because a large portion were received in cash. As a result of significant control weaknesses, there is less assurance these receipts have been handled and accounted for properly. In addition, towing rates charged have not been reviewed.

The Towing division is responsible for the towing, storage, and if necessary, auction of abandoned, wrecked, and illegally parked vehicles within the city. The division assesses and collects fees for the towing and storage of vehicles. In addition, the division receives proceeds from the auction of vehicles that are not claimed by their owners within 30 days. The division uses the Regional Justice Information System (REJIS) to obtain information concerning a towed vehicle and also to record information such as the towing and storage fees charged and collected. During the year ended June 30, 2019, the division collected approximately $1.5 million in towing fees and $1.8 million in auction proceeds.

1.1 Accounting controls and procedures

The Towing division's accounting controls and procedures for recording and reconciling payments collected were poor. During the audit period, division procedures included recording receipts in a notebook division personnel used as a manual ledger and in the REJIS; issuing a receipt slip to the customer; and transmitting the receipts to the Treasurer's office. However, division personnel did not consistently follow these procedures.

Our initial review of receipt records for 2 months noted significant differences between the amounts and composition of receipts recorded in the manual ledger and in the REJIS, as well as, differences between recorded amounts and the amounts transmitted to the Treasurer's office. As a result, we determined additional audit work was necessary. We obtained transmittal and deposit support, for a haphazardly selected month, from the Treasurer's office and bank, respectively, and contacted auction participants. This work allowed us to verify the method of payment for each transaction along with the nature of the transaction. During our review of 894 August 2018 transactions, which included 522 transactions for towed vehicles and 372 auction transactions, we identified the following concerns:

Recording

Towing division personnel did not properly record receipts in the manual ledger and/or in the REJIS.

- For the 4 auctions held in August, division personnel incorrectly recorded receipts for 96 auctioned vehicles, totaling $24,400, as cash receipts in the REJIS. However, bank records show these payments occurred by check.

- Division personnel incorrectly recorded 32 towing receipts, totaling $13,290, as cash receipts in the manual ledger. Bank records indicate the

payments occurred by check. In addition, division personnel recorded 6 towing receipts, totaling $1,770, as check payments in the REJIS. However, bank records indicate the payments were made by cash.

- Receipts for 4 towed vehicles were recorded in the manual ledger, but not in the REJIS. Conversely, receipts for 4 other towed vehicles were recorded in the REJIS, but not in the manual ledger.

- The receipt amounts recorded in the manual ledger for 5 towed vehicles differed from the amounts recorded in the REJIS. These receipts included 2 payments by check, 2 using cash, and 1 by credit card.

Reconciling

Division personnel did not reconcile receipt information, including the composition of the receipts, recorded in the REJIS to the manual ledger to ensure all collections were recorded and transmitted and towing records updated. Division procedures required personnel to record towing receipts in the REJIS and in the manual ledger. The ledger also served as supporting documentation for the receipt coding form that was submitted to the Treasurer's office with the transmitted receipts and the Comptroller's office for recording the receipts in the city accounting system.

Conclusion

Division personnel were unaware of the various discrepancies until we discussed the issues with them. They also indicated they have changed procedures for handling towing and auction receipts. Failure to implement adequate recording and reconciling procedures increased the risk that loss, theft, or misuse of money would go undetected and accounting records would contain errors.

1.2 Towing rates

Division personnel have not performed a formal review of towing rates since the current rates went into effect on January 1, 2008. As a result, there is less assurance the rates are set at an appropriate level to cover the costs of the department. It is unclear why a formal review has not occurred.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs that shows the increase is necessary to cover costs of providing the service. By periodically preparing cost analyses of the tow rates that consider expenses such as the cost of using the tow trucks, driver salaries, administration costs, and facility and utility expenses, division personnel can evaluate if rates are sufficient to cover costs. The preparation of a comprehensive statement of costs would not only allow the division to determine the rates necessary to recover costs of services and support current and future operations, but also provide documentation to customers of the rationale behind the tow rates.

Recommendations

The Department of Streets:

1.1 Continue to improve procedures to ensure receipts are recorded properly, the composition of receipts is reconciled to the composition of amounts recorded and transmitted, and the manual ledger and REJIS records are reconciled to each other and transmittals to ensure records are accurate and complete.

1.2 Periodically perform a formal review of tow rates to ensure the amounts reflect current costs and revenues are sufficient to cover the cost of providing services.

Auditee's Response

1.1 The manual ledger has been removed from use. Reconciliations are being completed at the end of each day by the Administrative Assistant. The Administrative Assistant, or his/her designee, reconciles all monies for the day versus the REJIS totals for the day, any discrepancies are noted on the reconciliation sheet and saved as a PDF on a network computer drive. The Towing division has worked with REJIS to make sure that card or check payments require a card or check number, names, etc. for a complete record of transactions.

The following Standard Operating Procedures as of April 2020, have been developed and are currently in practice.

1. *Daily Cash, Check and Credit Card Reconciliation Tow and Storage Fees*
2. *Monthly First Data/Credit Card Reconciliation Tow and Storage Fees*
3. *Receiving Cash, Check and/or Credit Card Tow and Storage Fees*

1.2 The Towing division's current rates are adequate to cover their current costs. Comparatively The Towing division's rates are significantly lower than most local private companies based on an informal review. The Towing division will keep this recommendation in mind and evaluate on an annual basis.

2. Scrap Metal Sales

Refuse division procedures to ensure the accuracy of scrap metal payments received need improvement.

Refuse division personnel weigh sold scrap metal at a transfer station and record the net tonnage before it is given to the buyer. The buyer then weighs the scrap metal using the buyer's scales and makes a payment based on that weight. Division personnel do not reconcile the net tonnage of scrap metal

weighed at the division transfer station to the net tonnage the buyer uses to calculate payment to determine if there has been any significant loss and the payment received is appropriate. For example, for one invoice reviewed, we noted the weight recorded from the buyer's scales was 2,000 pounds less than the weight recorded at the transfer station.

It is unclear why the Refuse division did not have procedures in place however, reconciliation and review of net tonnage used to calculate payment is necessary to help detect net tonnage loss and ensure all scrap metal payments are appropriate. Significant differences need to be investigated by division personnel.

Recommendation

The Department of Streets reconcile the net tonnage weighed at the transfer station to the net tonnage weighed by the buyer to ensure the payment is appropriate and investigate any significant differences.

Auditee's Response

Current practices will be reviewed. Procedures will be established to reconcile and track the net tonnage used for payment calculations.

3. Accounts Receivable

Department of Streets' personnel do not always follow established accounts receivable procedures.

3.1 Issuance of permits

The department does not follow established procedures to ensure contractors are denied permits, as required, when they have outstanding balances due. For example, one contractor with an outstanding balance from July 2018 was allowed to purchase work permits in December 2018 and May 2019. The vendor paid the outstanding balance in July 2019.

It is unclear why department personnel did not follow established policies and procedures related to obtaining a permit. Department accounts receivable procedures for contractors indicate if a contractor goes more than 30 days without paying for city permits, department personnel should deny any permit applications until the contractor's accounts are made current or the contractor agrees to a payment plan. Adequate review of available accounts receivable reports prior to issuing a permit, as well as, permit denial, when applicable, are necessary to ensure timely payment and prevent lost revenue.

3.2 City Counselor referral

Department personnel did not refer individuals with amounts due for damages to lights or light poles or general damages to the City Counselor's office in the timeframe required. We reviewed accounts receivable listings for damages, and noted multiple accounts with amounts due for over 90 days that were not immediately referred to the City Counselor's office. As of June 30, 2019, 60 accounts with amounts due for damages to light and light poles, totaling $122,971 and 24 accounts with amounts due for general damages, totaling $94,155, were more than 90 days overdue before they were referred

to the City Counselor's office. Twenty-six of these accounts were turned over more than 200 days after the invoice date.

It is unclear why the department did not follow established policies and procedures related to outstanding accounts receivables balances. Department accounts receivable procedures for damages state, after 90 days, invoices for damages should be forwarded to the City Counselor's office for collection. Adequate procedures to timely follow up on amounts due, including identifying and referring accounts more than 90 days overdue to the City Counselor's office, are needed to ensure amounts are collected timely and prevent lost revenue for the city.

Recommendations

The Department of Streets:

3.1 Review all outstanding accounts receivable balances due from contractors prior to issuing a permit and deny applicable permit applications in accordance with department procedures.

3.2 Refer accounts with balances due for damages to the City Counselor's office after 90 days as required.

Auditee's Response

3.1 A procedure will be established to evaluate a contractor's outstanding balances owed to the Streets Department and whether subsequent permits can be issued to that contractor.

3.2 The above noted procedure will include the condition that if a balance owed to the Streets Department exceeds 90 days, invoices will be referred to the City Counselor's office for collections.

4. Capital Assets

Traffic and Lighting division personnel did not perform an annual physical inventory of capital assets as required.

The city's Fixed Asset Management System (FAMS) policy and procedure manual requires each department to conduct an annual physical inventory of all departmental property, reconcile the inventory to the capital asset listing provided by the Comptroller's office, and notify the Comptroller's office of capital asset additions, dispositions, transfers, and adjustments or corrections necessary to ensure city records are accurate and complete. The Traffic and Lighting Superintendent indicated inventories were not completed because the division's warehouse manager position, which has the responsibility of maintaining the division's inventory listing, was vacant for more than a year.

The policies and procedures required by the city's FAMS policies and procedures manual are necessary to provide controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

Recommendation

The Traffic and Lighting division perform an annual inventory of capital assets as required.

Auditee's Response

The Traffic and Lighting Division will perform an inventory and update the Fixed Asset Management System in accordance with the city's policy and procedure manual.

City of St. Louis - Department of Streets
Organization and Statistical Information

The Department of Streets is charged with the maintenance of the streets and roadways of the city to ensure their continued use by the public. The department consists of the Director's office and four divisions, which include streets, refuse, traffic and lighting, and towing. The Mayor appoints a director to oversee the operations of the department including the supervision and coordination of all activities for the four divisions. Currently, the Director of Streets is Betherny Williams who was appointed in October 2021. During our audit period the Director was Jamie Wilson who was appointed in September 2017. As of June 30, 2019, the department had 529 employees.

The Director's office is responsible for the administration of the department, and ensuring all other divisions are working towards keeping the roadways of the city functioning. These responsibilities include various accounting duties of the department, as well as oversight on purchasing, accounts payable, and receivables. The office also oversees the issuance of permits and collection of permit fees for various items such as street blockages, parades, parking, and sidewalk and driveway construction. In addition, the office administers the sewer lateral repair, 50/50 sidewalk, and school crossing guard programs.

The Division of Streets is responsible for the maintenance of streets and alleys within the city. These duties include resurfacing and repairing streets, removing snow from the streets, and street sweeping along with street lighting, street signs, and traffic signals.

The Division of Refuse is responsible for the collection and disposal of all refuse from city residences. The division also coordinates efforts to reduce the amount of waste going to landfills, such as recycling, composting, and waste reduction. The division also collects fees for the sale of scrap metal.

The Division of Traffic and Lighting is responsible for the management of the traffic and lighting needs of the city. The division ensures traffic signals are properly maintained and repaired when needed. In addition, the division fabricates, installs, and maintains traffic signage and traffic painting and striping throughout the city. The division also repairs any damage to the traffic signals and signs caused by accidents.

The Division of Towing is responsible for the towing of abandoned, wrecked, and illegally parked vehicles within the city as requested by the St. Louis Police Department and other city departments. The division also stores the towed vehicles on its lot and auctions any not claimed. The division collects fees for towing, storage, and auctioning of vehicles.

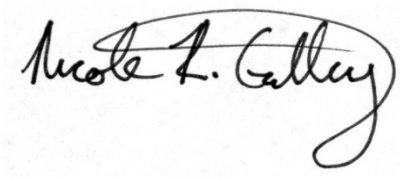
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Wayne Wallingford, Director
Department of Revenue
and
Mike Leara, Chairman
Missouri Gaming Commission
and
Dr. Margie Vandeven, Commissioner
Department of Elementary and Secondary Education
Jefferson City, Missouri

To address our responsibilities of Section 313.822(3), RSMo, we have audited the revenues of and the transfers from the Gaming Proceeds for Education Fund to the Classroom Trust Fund and the expenditures from that fund, as part of our audit of the state's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2021, and have issued our report (Report No. 2022-002), dated January 21, 2022. No expenditures occur from the Gaming Proceeds for Education Fund. More than 99 percent of the revenue received by that fund is transferred to the Classroom Trust Fund (less than 1 percent is transferred to the School District Bond Fund). The state's ACFR is comprised of the financial statements of the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund), the business-type activities, the aggregate discretely presented component units, each major fund (including the Public Education Fund which includes Gaming Proceeds for Education Fund and the Classroom Trust Fund), and the aggregate remaining fund information of the state of Missouri, and the related notes to the financial statements.

Our report expressed qualified opinions on the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund) and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

Our audit determined the appropriation and expenditures from the Classroom Trust Fund increased from fiscal year 2020 to fiscal year 2021, and the appropriation was used for educational purposes. No findings resulted from our audit procedures related to the Gaming Proceeds for Education Fund and the Classroom Trust Fund.



Nicole R. Galloway, CPA
State Auditor

January 2022
Report No. 2022-004

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

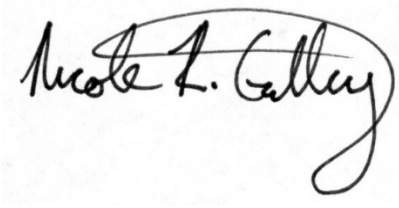
NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anne L. Precythe, Director
Department of Corrections
Jefferson City, Missouri

To address our responsibilities of Section 217.595.6, RSMo, we have audited the revenues and the expenditures of the Working Capital Revolving Fund, as part of our audit of the state's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2021, and have issued our report (Report No. 2022-002), dated January 21, 2022. The state's ACFR is comprised of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information (including the Working Capital Revolving Fund) of the state of Missouri, and the related notes to the financial statements.

Our report expressed qualified audit opinions on the governmental activities and the General Fund opinion units and unmodified opinions on the business-type activities, the aggregate discretely presented component units, each major fund excluding the General Fund, and the aggregate remaining fund information (including the Working Capital Revolving Fund) opinion units of the state of Missouri, as of June 30, 2021.

No findings resulted from our audit procedures related to the Working Capital Revolving Fund.



Nicole R. Galloway, CPA
State Auditor

January 2022
Report No. 2022-003

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

MISSOURI

2021

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021

STATE OF MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2021

Michael L. Parson

Governor

KENNETH J. ZELLERS
Acting Commissioner
Office of Administration

STACY NEAL
Director
Division of Accounting

Prepared by
Office of Administration, Division of Accounting

On the Cover:

Governor's Mansion with Tulips, Becky Howard, Photographer

This report can be viewed on the Internet at http://oa.mo.gov/accounting/reports

STATE OF MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2021

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*The **Introductory Section** includes material to familiarize the reader with the organizational structure of the State, the nature and scope of services the State provides, and a summary of the financial activities of the State and the factors that influence these activities.*

Michael L. Parson
Governor

State of Missouri
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January 21, 2022

The Honorable Michael L. Parson
The Honorable Members of the Legislature
Citizens of the State of Missouri

In accordance with generally accepted accounting principles, I submit to you the Annual Comprehensive Financial Report (ACFR) of the State of Missouri for the fiscal year ended June 30, 2021. This report was prepared by the Office of Administration, Division of Accounting, whose management is responsible for its contents.

The report is prepared to show the financial position and operating results of the State. The State's internal accounting controls provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposal and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the resulting benefit. We believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to gain a reasonable understanding of the State's financial activities have been included.

An annual audit of the basic financial statements is completed each year by the State Auditor's Office. The State Auditor conducts the audit in accordance with generally accepted government auditing standards, and their opinion has been included in this report. The State Auditor conducts a "Single Audit" of all federal funds in accordance with the Federal Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform guidance).

A narrative introduction, overview, and analysis of the basic financial statements is presented in the *Management's Discussion and Analysis (MD&A)* section of this report. This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Auditor's Report.

PROFILE OF THE GOVERNMENT

Missouri was organized as a territory in 1812 and was the second state (after Louisiana) of the Louisiana Purchase to be admitted to the Union. Statehood was granted on August 10, 1821, making Missouri the 24th state. The State encompasses 68,945 square miles.

The State operates under three branches of government: executive, legislative, and judicial. The executive branch consists of the Governor, Lieutenant Governor, Secretary of State, State Auditor, State Treasurer, and Attorney General. The legislative branch consists of 34 members of the Senate and 163 members of the House of Representatives. The judicial branch is a three-tier court system: the Supreme Court, the State's highest court, has statewide jurisdiction; a court of appeals that consists of districts established by the General Assembly; and a system of circuit courts that has original jurisdiction over all cases and matters, civil and criminal.

The State provides a range of services in the areas of agriculture, education, health and social services, transportation systems, public safety, judicial systems, economic development, conservation and natural resources, labor relations, and general administration.

The State operates on a legally adopted budget in order to ensure compliance with legal provisions embodied in the annual appropriated budget passed by the General Assembly and approved by the Governor prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process that original appropriations are requested. Budgets are established at the program level. Expenditures cannot exceed the individual appropriation amount. The Governor has the authority to reduce the allotments of appropriations in any fund if it appears that the revenue estimate will not be met. Article IV, Section 27 of the Missouri Constitution, amended in 2014, requires the Governor to notify the General Assembly if the Governor reduces allotments when it appears revenues will be less than estimated. This Section then gives the General Assembly the authority to overturn any of the Governor's restrictions with a two-thirds vote, similar to the procedure to overturn a veto. Unexpended appropriations lapse at the end of each fiscal year, unless reappropriated to the following budget fiscal year.

The financial reporting entity of the State includes all of the funds of the primary government as well as component units for which the State is financially accountable. The transmittal letter, MD&A, and the financial statements focus on the primary government and its activities. Although information pertaining to the component units is provided, their separately issued financial statements should be read to obtain a complete overview of their financial position.

ECONOMIC CONDITION AND OUTLOOK

State Economy

Revenue collection information as of June 30, 2021 indicates that net general revenues collections for fiscal year 2021 increased by 25.8% compared to June 2020, from $8.93 billion in fiscal year 2020 to $11.24 billion in fiscal year 2021. Missouri's fiscal year 2021 tax collections were boosted by the delay in the income tax due dates moving from fiscal year 2020 into fiscal year 2021. It is estimated that approximately $783.8 million in income tax payments were delayed until after the start of the fiscal year. In addition, Missouri saw strong growth in withholding and sales taxes as the economic recovery accelerated after the COVID-19 recession.

The State has received several federal awards of significant size to assist with COVID-19 response efforts. This includes $2.083 billion of Coronavirus Relief Fund money received in April 2020, which was allocated to the following:

- Missouri Counties to assist with local response
- The Unemployment Compensation Fund
- Higher Education Institutions and Workforce Development
- Personal protective equipment, testing initiatives, and alternative care and quarantine sites
- State agency response costs
- Public Safety payroll expenses
- COVID-19 testing for nursing homes and long-term care facilities
- Elementary and Secondary Education Facilities
- Economic support
- Broadband development
- Meat processing facilities
- Small Businesses
- Various other purposes

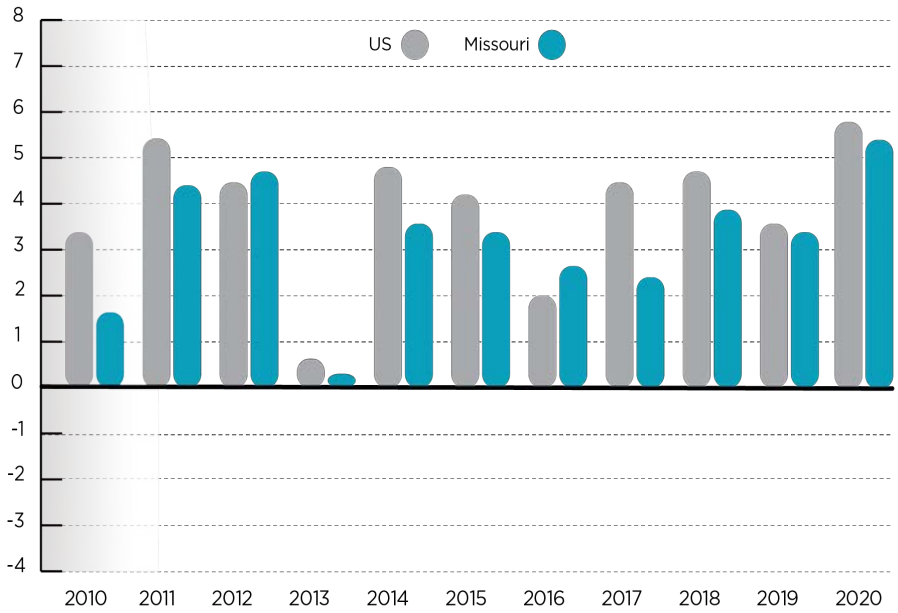
The State received $324 million in housing assistance stimulus to support the federal Emergency Rental Assistance Program to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic.

The State has been awarded grant monies totaling approximately $771 million for the Department of Health and Senior Services relating to vaccines, testing, contract tracing, surveillance, containment and mitigation, food service programs; a national initiative to address COVID-19 health disparities amongst certain populations, workforce development training; and other COVID-19 efforts. Several other COVID related grants were received by State agencies and are being expended. Further information about federal grants are available in the State of Missouri's Single Audit which is available on the Missouri State Auditor's website at www.auditor.mo.gov.

In addition, the first half of $2.8 billion of the American Rescue Plan's State Fiscal Recovery Fund and $225 million of the American Rescue Plan's Local Fiscal Recovery Fund was received in August 2021. Conversations continue related on how best to utilize the allocation of the funds.

Missouri's GDP was $277.4 billion in 2020 in 2012 inflation-adjusted dollars; this is a 3.6% decrease over 2019. Missouri's per capita personal income was $51,177 in 2020, an increase from 2019. The national per capita income is $59,729. While the State's per capita income is lower than the national average, so is the cost of living. In 2020, Missouri ranked 6th lowest in cost of living for states.

Personal Income Annual Growth Rate

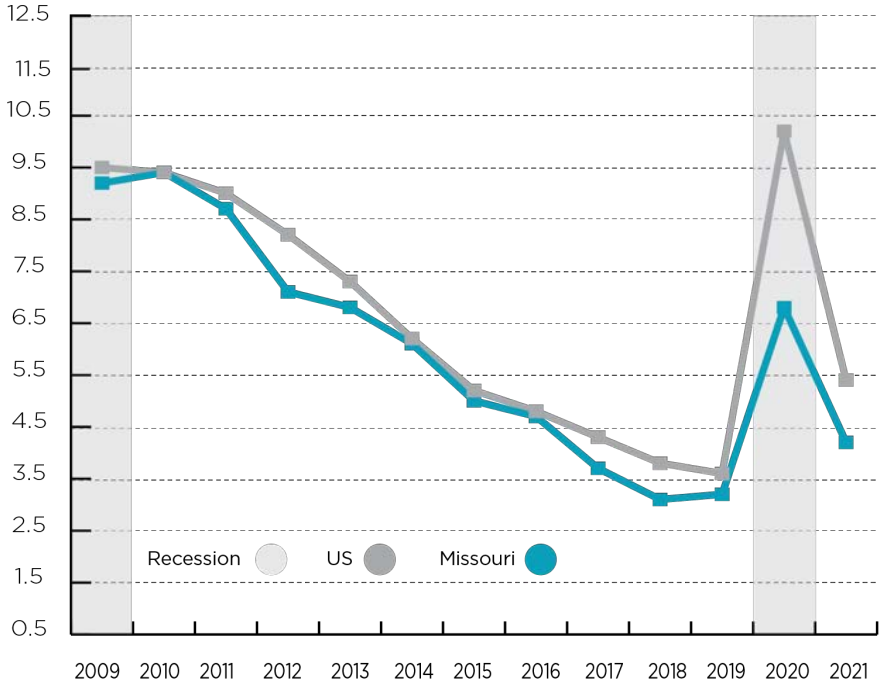


Source: MERIC 2021 Missouri Economic Report

It is likely that the full financial impact of COVID-19 on the State, its economy, and its financial position will continue to change as circumstances and events evolve, but such impact has been, and may continue to be substantial. Some of the most immediate possible negative impacts that the State has identified include (i) increases in unemployment levels, with a corresponding decrease in income taxes; (ii) overall decreases in sales and other tax collections, namely from hotels, restaurants, retail stores and performance venues; and (iii) cancellations of major events and conferences. The economic impact on businesses, unemployment, and state activities caused by the duration, severity and degree of the impact of COVID-19 remains difficult to predict at this time.

In July 2021, Missouri's unemployment rate was 4.2%, while the nation's unemployment rate was 5.4%, a significant decrease from July 2020, reflecting continued recovery from the economic downturn caused by the COVID-19 pandemic during 2020. Prior to the COVID-19 pandemic, Missouri and the nation were experiencing record low unemployment numbers and a tight labor market. Missouri's unemployment rate rapidly declined, as more Missourians were able to return to work, but has not yet reached pre-COVID-19 levels.

Unemployment Rate
Month of July, Year-Over-Year



Source: MERIC 2021 Missouri Economic Report

Long-Term Financial Planning

During the 2014 legislative session, the legislature passed Senate Bill 509 and Senate Bill 496, relating to changes to the State's income tax structure. The legislation reduced the maximum tax rate on personal income and created an income tax deduction for business income as well as increased a personal exemption for individuals that have an adjusted gross income of less than $20,000. (The federal Tax Cuts and Jobs Act of 2017 eliminated the personal exemption.) The implementation of the tax cut is gradual with a 0.10% decline each calendar year and will go into effect following fiscal years where net general revenue collections grow at least $150 million. Estimates indicate that the bills will cost at least $620 million annually once fully in effect, which will occur in fiscal year 2025 at the earliest, due to a phased implementation. General revenue growth for fiscal year 2017, 2018, and 2021 triggered the first three income tax reductions in tax year 2018, 2019, and 2022. The general revenue growth for 2019 and 2020 did not trigger a tax reduction for tax years 2020 and 2021. Fiscal year 2026 will be the earliest the tax reductions will be fully implemented, due to the phased implementation.

The General Assembly passed several tax-related bills during the 2021 legislative session. The General Assembly passed House Bill 297 which expands the definition for 529 education savings plans to include student loan payments. The bill is estimated to reduce general revenue by $1.4 to $7.1 million annually. The General Assembly also passed House Bill 429 which created a tax deduction for foster parents. This bill is estimated to reduce general revenue by $1.3 to $1.6 million annually. The General Assembly passed House Bill 604 which expanded the long-term care insurance deduction to include insurance plans that do not qualify for the federal tax deduction. The bill may have an unknown negative effect on general revenue. The General Assembly also passed Senate Bill 153 which reduces the top rate of individual income tax over time, creates an earned income tax credit, and exempts federal COVID-19 stimulus payments from income tax. This bill is estimated to reduce general revenue in fiscal year 2022 by $11.7 million due to the exemption of federal stimulus payments. Once fully implemented, the income tax portion of this bill is estimated to reduce general revenue by $349.8 million annually. The combined impact to general revenue during fiscal year 2022 is estimated to be an approximately $13 to $22 million loss. Once fully implemented, the legislation could reduce general revenue by approximately $218 to $333 million annually.

Relevant Financial Policies

Article X, Sections 16-24 of the Constitution of Missouri (the "Tax Limitation Amendment"), imposes a limit on the amount of taxes that may be imposed by the General Assembly in any fiscal year. This limit is tied to total state revenues for fiscal year 1981, as defined in the Tax Limitation Amendment and adjusted annually, in accordance with the formula set forth in the amendment which is tied to increases in the personal income of Missouri for certain designated periods. If the revenue limit is exceeded by one percent or more in any fiscal year the excess revenue will be refunded pro-rata, based on the liability reported on state income tax returns. If the excess revenue collected is less than one percent of the revenue limit, the excess revenue shall be transferred to the General Revenue Fund.

The revenue limit can be exceeded by a constitutional amendment duly adopted by the people or if the General Assembly approves by a two-thirds vote an emergency declaration by the Governor. Strong economic growth resulted in revenues above the total state revenue limit in fiscal years 1995-1999. The State has refunded to income taxpayers $979 million in excess revenue for these fiscal years. The revenue limit was not exceeded in fiscal years 2000 through 2021, inclusive. The State is currently $6.09 billion below the limit and does not expect the limit to be exceeded in fiscal year 2022.

Major Initiatives

Highlights of the 2021 Regular Session include the passage of the following:

- **Sales Taxes**

  Following the U.S. Supreme Court decision in *South Dakota v Wayfair Inc.* Senate Bill 153 allows for the collection of the use tax from companies doing business in Missouri who do not currently have physical nexus with the State. The legislation brings Missouri in line with every other state that levies a sales tax. Once fully implemented, the sales tax provision is estimated to increase general revenue by $92.3 to $141.0 million annually.

- **Tax Credits**

  The General Assembly passed House Bill 349 and Senate Bill 86, which creates tax credits for donations to scholarship accounts. While House Bill 349 sets the annual limit for tax credits at $75 million per year once fully implemented, Senate Bill 86 lowered the annual cap to $50 million per year once fully implemented. The General Assembly passed House Bill 430 which expanded the adoption tax credit and removed the annual redemption cap on tax credits for donations to domestic violence shelters and maternity homes. It is estimated to reduce general revenue by $3.9 million annually. The General Assembly passed Senate Bill 2 which expands the MO Works tax credit program to include military projects and Senate Bill 153 which expands the MO Works tax credit to include retail businesses within certain areas. Both bills may have an unknown negative impact on general revenue. The General Assembly also passed Senate Bill 36 which created a tax credit for donations to the restorations and upkeep of the capitol complex and is estimated to reduce general revenue by up to $10 million annually.

- **Motor Fuel**

  The General Assembly passed Senate Bill 262, which increases the motor fuel tax rate by $0.025 each year for a total increase of $0.125 as well as increases alternative fuel decal fees. It also grants taxpayers a refund for the additional motor fuel taxes paid; taxpayers may choose to apply for such refund annually. This bill is estimated to increase motor fuel tax funds by $56.3 million in fiscal year 2022 and once fully implemented, is estimated to increase motor fuel tax collections by $90.4 to $332.6 million annually, depending on the number of refund claims received.

- **Employment Leave for Sexual Assault Survivors**

  House Bill 432 requires employers to allow employees to take unpaid leave from work to address issues resulting from domestic or sexual abuse of themselves, their family, or household. The bill also requires employers or public agencies to make reasonable safety accommodations for victims of domestic or sexual violence or their family members or household members.

- **Supporting Veterans**

  House Bill 476 adds military occupational specialties to the list of eligible qualifications for receiving an occupational license via reciprocity in Missouri.

ACKNOWLEDGEMENTS

While the Office of Administration, Division of Accounting, is responsible for the contents of this report, no one division could do it alone. Many people were involved in the compilation of materials necessary to complete the report.

We want to issue a special thanks to all the personnel at the State agencies who provided us with information quickly and accurately so that we could issue the ACFR in a timely manner. We also owe thanks to the professionalism and dedication demonstrated by technical and management personnel within the State Auditor's Office, the State Treasurer's Office, Office of Administration, Information Technology Services Division, and the State Printing Center. We appreciate all their efforts.

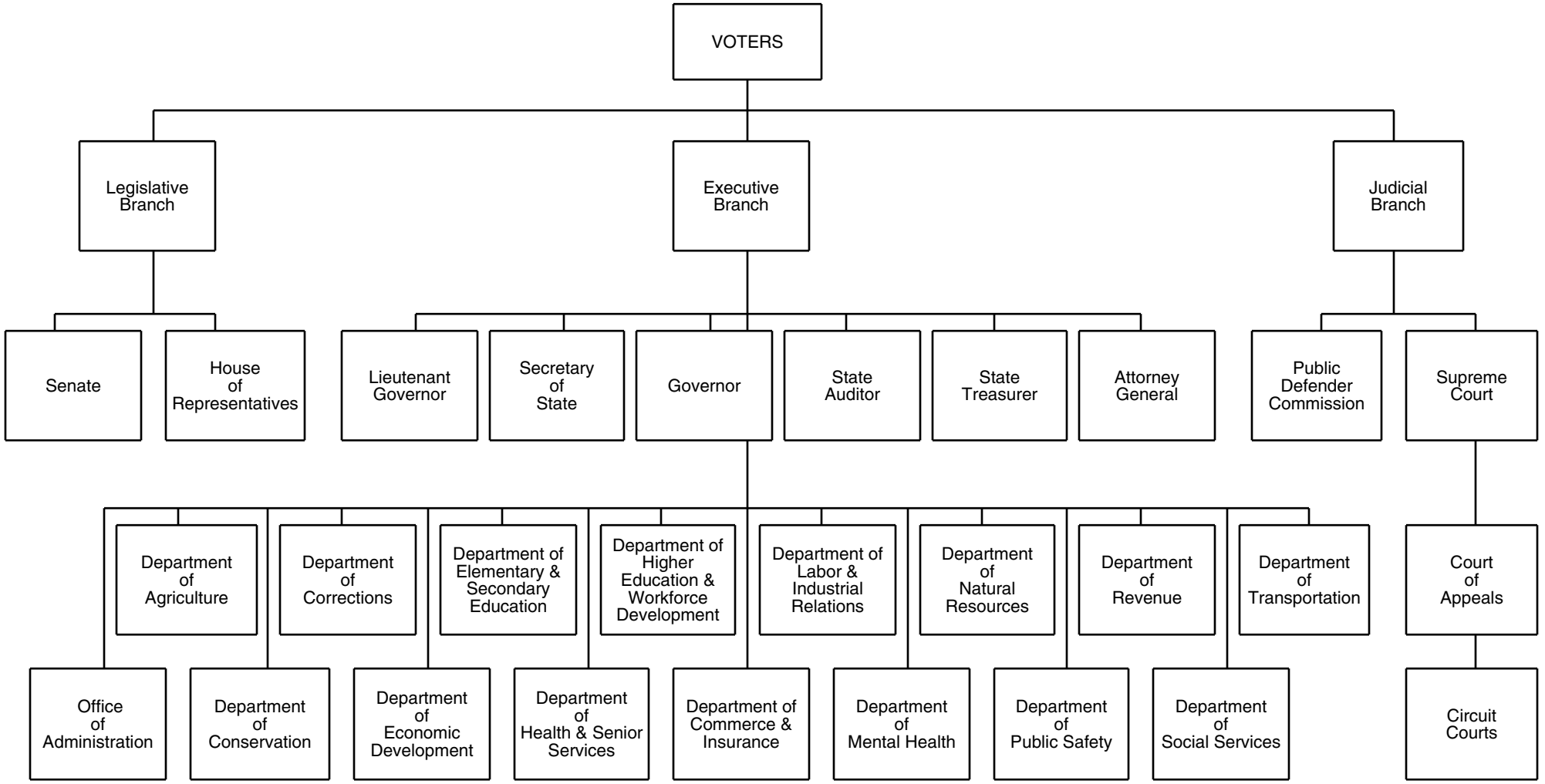
Sincerely,

Stacy Neal, CPA
Director

STATE OF MISSOURI

ORGANIZATIONAL CHART

June 30, 2021



STATE OF MISSOURI
PRINCIPAL STATE OFFICIALS
as of June 30, 2021

EXECUTIVE

Michael L. Parson
Governor

Mike Kehoe
Lieutenant Governor

John R. Ashcroft
Secretary of State

Nicole Galloway, CPA
State Auditor

Scott Fitzpatrick
State Treasurer

Eric Schmitt
Attorney General

LEGISLATIVE

Dave Schatz
President Pro Tem of the Senate

Rob Vescovo
Speaker of the House of Representatives

JUDICIAL

Paul C. Wilson
Chief Justice of the Supreme Court

*The **Financial Section** includes the Independent Auditor's Report, Management's Discussion and Analysis, Basic Financial Statements, Required Supplementary Information, and Supplementary Information.*

NICOLE GALLOWAY, CPA
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the state's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain entities. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors. Those entities were:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 70 percent of the assets and 10 percent of the revenues of the governmental activities.

2. The State Lottery, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 24 percent of the assets and 35 percent of the revenues of the business-type activities.

3. The aggregate discretely presented component units.

4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation custodial funds which represent 93 percent of the assets and 98 percent of the additions of the fiduciary funds.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Missouri State Employees' Insurance Plan and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinions on the governmental activities and the General Fund opinion units and our unmodified opinions on all remaining opinion units.

Basis for Qualified Opinions on the Governmental Activities and the General Fund

We were not allowed access to tax returns and related source documents for income taxes. Access was denied based on the Department of Revenue's interpretation of the decision rendered by the Missouri Supreme Court in the case of *Director of Revenue v. State Auditor* 511 S.W.2d 779 (Mo. 1974). Approximately 26 percent of governmental activity revenues and 29 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded.

Qualified Opinions

In our opinion, based on our audit and the reports of other auditors, and except for the possible effects of the matter described in the "Basis for Qualified Opinions on the Governmental Activities and the General Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the state of Missouri, as of June 30, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component units, each major fund excluding the General Fund, and the aggregate remaining fund information of the state of Missouri, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 17 to the financial statements, the 2020 financial statements have been restated to correct misstatements. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; the Budgetary Comparison Schedule-General Fund, Major Special Revenue Funds; the Schedule of Changes in Net Pension Liability and Related Ratios; the Schedule of Proportionate Share of the Net Pension Liability; the Schedule of State Contributions; the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Changes in Net OPEB Liability and Related Ratios; and the Schedule of Proportionate Share of the Collective Net OPEB Liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state of Missouri's basic financial statements. The supplementary information, as listed in the table of contents, and the other information, which consists of the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

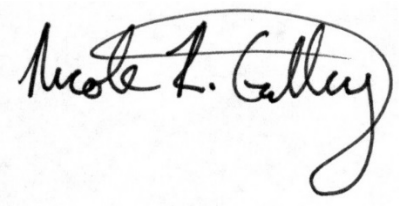
The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the audit procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States

of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, and except for the possible effects on the supplementary information of the matter discussed in the "Basis for Qualified Opinions on the Governmental Activities and the General Fund" paragraph, the supplementary information, as listed in the table of contents, is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The information in the introductory and statistical sections has not been subjected to the audit procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, our report dated January 21, 2022, on our consideration of the state of Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters will be issued under separate cover in the Report on Internal Control, Compliance, and Other Matters. The purpose of our report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the state of Missouri's internal control over financial reporting or on compliance. Our report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the state of Missouri's internal control over financial reporting and compliance.



Nicole R. Galloway, CPA
State Auditor

January 21, 2022

*The **Management's Discussion and Analysis** provides a narrative overview and analysis of the financial activities of the State.*

Management's Discussion and Analysis

The following is a discussion and analysis of the State of Missouri's financial activities for the fiscal year ended June 30, 2021. Readers are encouraged to consider the information presented here in conjunction with additional information that is furnished in the letter of transmittal.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-Wide:

- *Net Position.* Assets and deferred outflows of the State of Missouri exceeded liabilities and deferred inflows at the close of fiscal year 2021 by $32.4 billion. Of the $32.4 billion, "unrestricted net position" is reported as a negative $6.1 billion, offset by $6.4 billion in "restricted net position", and $32.1 billion net investment in capital assets.

- *Changes in Net Position.* The State's total net position increased by $3.4 billion in fiscal year 2021. Net position for governmental-type activities increased by $3.5 billion.

- *Excess of Revenues over (under) Expenses.* During fiscal year 2021, the State's total revenues of $38.6 billion were $3.4 billion greater than total expenses of $35.2 billion (excluding capital contributions, transfers, and extraordinary items). Of these expenses, $24.8 billion were covered by program revenues. General revenues, generated primarily from various taxes, totaled $13.8 billion.

Fund-Level:

- *Governmental Funds – Fund Balance.* At the close of fiscal year 2021, the State's governmental fund assets exceeded liabilities by $10.0 billion, an increase of $3.4 billion or 50.7% from the prior year. The increase was due to the net effect of several factors. Revenues increased $6.3 billion, primarily from an increase in federal grants of $4.1 billion and related expenditures in Human Services increased $1.4 billion due to an increase for Medicaid and Other Assistance Programs.

- *General Fund – Fund Balance.* At the end of the current fiscal year, the State's General Fund reported a balance of $4.7 billion.

Additional information regarding individual funds begins on Page 8.

Debt Issued and Outstanding:

- The primary government's total long-term obligations related to bonds payable decreased $315.2 million, or 12.6%, over the prior year. The outstanding bonds payable represents 14.3% of financial assets (cash, receivables, and investments) and 4.4% of total assets. On October 25, 2020, the Board of Public Buildings of the State of Missouri issued its Special Obligation Refunding Bonds, Series B 2020 in the amount of $172.9 million to refund $185.9 million of Board of Public Buildings Bond Series A 2012 and $19.6 million of Board of Public Buildings Bond Series A 2013. Additionally, bond payments of $282.6 million were made during the fiscal year. The State has financed purchases through direct borrowing with banks in the amount of $20.4 million. Additional detail is available in *Note 11*.

Revenue Limit:

- The State Constitution limits the State's ability to retain revenue collected over an amount set by a constitutional amendment known as Article X. Excess revenue of 1.0% or more must be refunded to the taxpayers each year. During fiscal year 2021, the State did not exceed the revenue limit.

OVERVIEW OF THE FINANCIAL STATEMENTS

The State's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the State's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the State's assets, deferred outflows, liabilities, and deferred inflows, with the difference between them reported as *net position.* Increases or decreases in net position may serve as a useful indicator of the State's financial position.

The *Statement of Activities* presents information showing how the State's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of when the cash is received. Thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report three activities:

Governmental Activities are primarily supported by taxes and intergovernmental revenues. They include general government, education, natural and economic resources, transportation and law enforcement, and human services.

Business-Type Activities are intended to recover all or a significant portion of their costs through user fees and charges. They include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, publishing maps and documents, insurance coverage, and inmate canteen. Also included are the operations of the State Lottery, Unemployment Compensation, and the Missouri Veterans' Homes funds.

Discretely Presented Component Units are operations for which the State has financial accountability, but are legally separate. They include the college and universities, Missouri Development Finance Board, Missouri Agricultural and Small Business Development Authority, Missouri Transportation Finance Corporation, Missouri Wine and Grape Board, and the State Environmental Improvement Energy Resources Authority.

Fund Financial Statements:

The fund financial statements present more detailed information about the government's operations than the government-wide statements. The State uses fund accounting to ensure and demonstrate compliance with statutory requirements. The funds of the State can be divided into three categories: governmental, proprietary, and fiduciary.

Governmental funds. Governmental funds are used to account for most of the basic services provided by the State. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of current financial resources and utilize the modified accrual basis of accounting. This presentation focuses on when cash will be received and disbursed making the statements useful in evaluating a government's financing requirements in the near future.

Governmental funds include the general, special revenue, capital projects, debt service, and permanent funds. Major funds include general, public education, conservation and environmental protection, and the Missouri Road Fund which are presented in separate columns. Data from other governmental funds are combined into a single column for aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements in supplementary information.

A user can compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. A reconciliation to facilitate this comparison is provided on the page immediately following each governmental fund financial statement.

Proprietary funds. Proprietary funds are used to account for activities similar to private businesses in which goods and services are sold for specified fees. Generally, the State uses enterprise funds to account for activities that provide goods and services to the general public. These include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, and publishing maps and documents. Also included are the operations of the State Lottery, Unemployment Compensation, and the Missouri Veterans' Homes funds. Internal service funds report activities that provide supplies and services for the State's other programs and activities. The State uses internal service funds to account for insurance and health care plans, as well as administrative services for other state agencies, such as fleet management, data processing, and telecommunication services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds focus on economic resources and utilize the full accrual basis of accounting. The proprietary fund financial statements provide separate information for the State Lottery, Unemployment Compensation, and Missouri Veterans' Homes, which are considered major enterprise funds. Non-major enterprise funds are also combined into a single column for aggregated presentation. All internal service funds are combined into a single column in the proprietary fund financial statements. Individual fund data for the non-major enterprise and internal service funds is provided in the form of combining statements in supplementary information.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside State government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the State's own programs. The fiduciary funds are presented using the full accrual basis of accounting.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (RSI) including a budgetary comparison schedule for the General Fund and major special revenue funds and schedules for pension and other post-employment benefits. Other supplementary information includes the combining statements for the general, non-major governmental, non-major enterprise, internal service, fiduciary, and non-major component unit funds. It also includes the statistical section as well as budgetary comparison schedules and statements for the Missouri Road Fund, non-major special revenue, debt service, capital projects, and permanent funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position:

The State's total net position increased $3.4 billion during fiscal year 2021. Cash and cash equivalents and investments increased $2.5 billion. This was mainly due to $1.3 billion received in stimulus funds during fiscal year 2021, as well as recognition of $1.7 billion in revenues related to the state's spending of Coronavirus Relief Funds received in fiscal year 2020. The State also received a $482.4 million dollar settlement from Johnson and Johnson and other distributors of opioids. Accounts receivable decreased $714.3 million, while accounts payable for tax refunds also decreased mainly due to the delay in income tax filings following the State's extension of the deadline for filing income tax returns from April 15 to July 15 in fiscal year 2020. Capital assets increased $391.4 million primarily related to an increase in investment in the State's infrastructure. The State issued the Board of Public Buildings Series B 2020 Refunding Bond in the amount of $172.9 million to refund Series A 2012 and Series A 2013 of the Board of Public Building bonds. This refunding and bond payments of $311.7 million resulted in Bonds Payable and the related unamortized bond premium liability to decrease by a total of $323.4 million.

Net investment in capital assets, which includes capital assets, bonds payable, and capital lease/financed purchase obligations, is the largest component of the State's net position at $32.1 billion or 99.1%. These assets include construction in progress, software in progress, infrastructure in progress, land, easements, land improvements, buildings, equipment, software, and trademarks which are not easily converted to cash or readily available to pay state debts as they come due. Net investment in capital assets and restricted net position, which do not represent resources available to pay day-to-day operating expenses, increased by $2.1 billion or 5.7%. The increase was primarily due to the increase in capital assets of $391.4 million and a decrease in related outstanding bond, capital lease, and financed purchase obligation of $7.2 million.

Restricted net position of the primary government totaled $6.4 billion or 19.8% of total net position vs. 16.8% from the prior year. Net position is restricted for several reasons including constitutional, legal, enabling legislation, or external requirements. Examples of restricted net position include lottery proceeds restricted for public education, funds restricted for debt service, and certain sales taxes restricted for the maintenance of highways or state parks and conservation areas. Also, many federal funds are restricted to funding certain programs.

The following table displays the current and prior year government-wide condensed Statement of Net Position.

STATEMENT OF NET POSITION
(In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020*	2021	2020*	2021	2020*
ASSETS:						
Current and Other Assets	$ 14,516,173	$ 12,575,374	$ 975,753	$ 1,039,053	$ 15,491,926	$ 13,614,427
Capital Assets, Net	34,059,361	33,665,651	115,518	117,822	34,174,879	33,783,473
Total Assets	48,575,534	46,241,025	1,091,271	1,156,875	49,666,805	47,397,900
DEFERRED OUTFLOWS:	1,661,437	1,511,055	33,484	43,487	1,694,921	1,554,542
LIABILITIES:						
Other Liabilities	2,478,209	3,908,822	60,893	55,513	2,539,102	3,964,335
Long-Term Liabilities	15,578,253	15,139,829	461,811	442,928	16,040,064	15,582,757
Total Liabilities	18,056,462	19,048,651	522,704	498,441	18,579,166	19,547,092
DEFERRED INFLOWS:	418,446	457,949	8,440	5,827	426,886	463,776
NET POSITION:						
Net Investment in Capital Assets	31,934,670	31,404,122	115,518	114,334	32,050,188	31,518,456
Restricted	6,377,346	4,838,035	24,078	25,223	6,401,424	4,863,258
Unrestricted	(6,549,953)	(7,996,677)	454,015	556,537	(6,095,938)	(7,440,140)
Total Net Position	$ 31,762,063	$ 28,245,480	$ 593,611	$ 696,094	$ 32,355,674	$ 28,941,574

*Fiscal year 2020 amounts have been restated.

Changes in Net Position:

The schedule below reflects how the State's net position changed during the year. The State collected program revenues of $24.8 billion and general revenues of $13.8 billion for total revenues of $38.6 billion during fiscal year 2021. Expenses for the State during fiscal year 2021 were $35.2 billion. Total net position, net of contributions and transfers, increased by $3.4 billion.

The following table displays the current and prior year government-wide condensed Statement of Activities.

STATEMENT OF ACTIVITIES
(In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020*	2021	2020*	2021	2020*
REVENUES:						
Program Revenues:						
Charges for Services	$ 2,238,915	$ 1,847,742	$1,908,541	$1,610,175	$ 4,147,456	$ 3,457,917
Operating Grants and Contributions	15,734,505	12,303,616	3,318,254	2,851,252	19,052,759	15,154,868
Capital Grants and Contributions	1,568,379	887,716	—	—	1,568,379	887,716
General Revenues:						
Sales and Use Taxes	3,608,744	3,728,384	—	—	3,608,744	3,728,384
Income Taxes	8,522,808	7,305,451	—	—	8,522,808	7,305,451
Other Taxes	1,621,968	1,617,197	—	—	1,621,968	1,617,197
Other Revenues	103,478	141,616	8,637	29,694	112,115	171,310
Total Revenues	33,398,797	27,831,722	5,235,432	4,491,121	38,634,229	32,322,843
EXPENSES:						
General Government	1,643,014	1,297,641	—	—	1,643,014	1,297,641
Education	7,547,604	7,065,810	—	—	7,547,604	7,065,810
Natural and Economic Resources	1,227,866	944,127	—	—	1,227,866	944,127
Transportation and Law Enforcement	2,926,687	2,127,151	—	—	2,926,687	2,127,151
Human Services	16,520,770	15,285,691	—	—	16,520,770	15,285,691
State Lottery	—	—	1,434,105	1,207,182	1,434,105	1,207,182
Unemployment Compensation	—	—	3,680,869	3,155,342	3,680,869	3,155,342
Missouri Veterans' Homes	—	—	91,958	125,103	91,958	125,103
State Fair Fees	—	—	2,255	5,406	2,255	5,406
State Parks and DNR	—	—	14,127	15,943	14,127	15,943
Historic Preservation	—	—	376	426	376	426
Petroleum Storage Tank Insurance	—	—	17,120	20,862	17,120	20,862
Surplus Property	—	—	1,719	1,856	1,719	1,856
Revenue Information	—	—	7	8	7	8
Inmate Canteen	—	—	32,496	30,333	32,496	30,333
All Other Expenses	80,878	98,134	—	—	80,878	98,134
Total Expenses	29,946,819	26,818,554	5,275,032	4,562,461	35,221,851	31,381,015
Increase (Decrease) in Net Position before Capital Contributions, Transfers, and Extraordinary Items	3,451,978	1,013,168	(39,600)	(71,340)	3,412,378	941,828
Capital Contributions	—	—	1,722	—	1,722	—
Transfers and Extraordinary Items	64,605	313,750	(64,605)	(313,750)	—	—
Change in Net Position	3,516,583	1,326,918	(102,483)	(385,090)	3,414,100	941,828
Net Position – July 1	28,245,480	26,918,562	696,094	1,081,184	28,941,574	27,999,746
Net Position – June 30	$31,762,063	$28,245,480	$ 593,611	$ 696,094	$32,355,674	$28,941,574

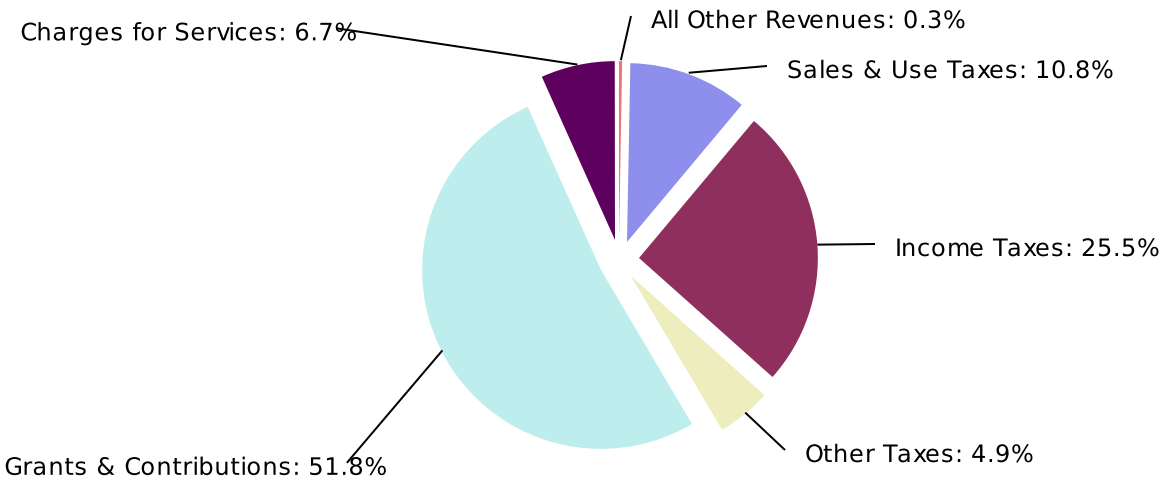
*Fiscal year 2020 amounts have been restated.

Governmental Activities

The net position of governmental activities increased $3.5 billion in fiscal year 2021. General and program revenues of governmental activities were $5.6 billion more in fiscal year 2021 than in fiscal year 2020, most notably due to an increase in grants and contributions.

As shown in the Revenues by Source chart below, approximately 41.2% of revenues from all sources earned came from taxes. Grants and contributions, which represents amounts received from other governments/entities, primarily the federal government, provided 51.8% of total revenue. Charges for services contributed 6.7% and various other revenues provided 0.3% of the remaining governmental activity revenue sources.

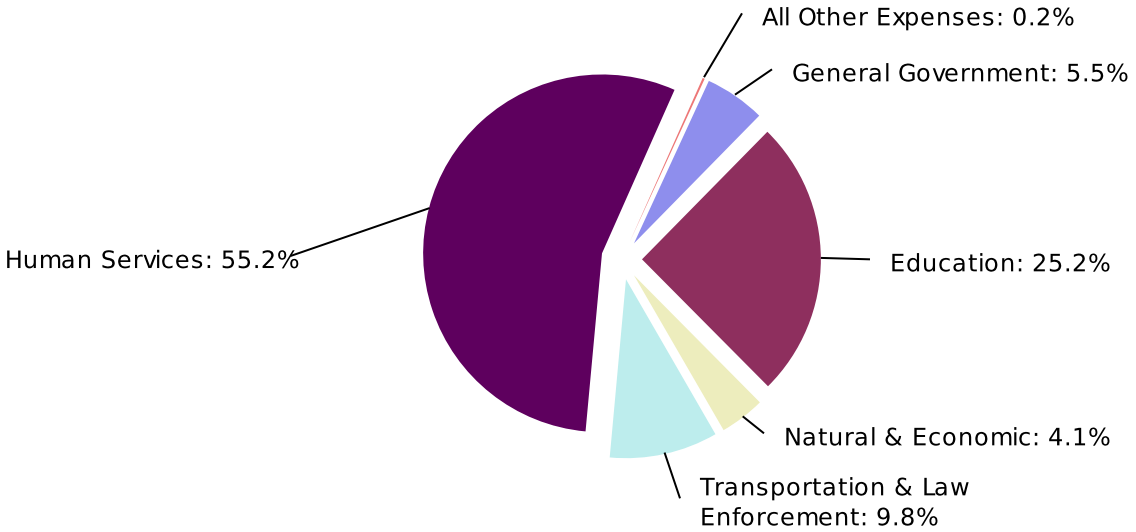
Revenues by Source



The State's governmental activities program expenses for fiscal year 2021 were $3.1 billion more than fiscal year 2020. The most notable increase is $1.2 billion in Human Services. This is mainly due to an increase for Medicaid and Other Assistance Programs.

As shown in the Expenses by Function chart below, expenses for Human Services comprised the largest portion of total governmental activities expenses at 55.2%, followed by Education at 25.2%.

Expenses by Function

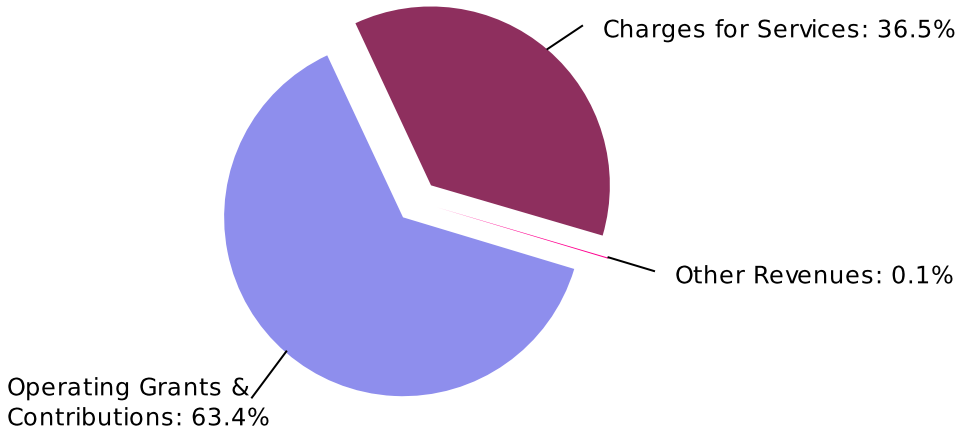


Business-Type Activities

Net position of the State's business-type activities decreased $102.5 million in fiscal year 2021, primarily caused by a decrease in cash in Unemployment Compensation. The decrease was primarily caused by an increase in unemployment benefit costs as a result of COVID-19.

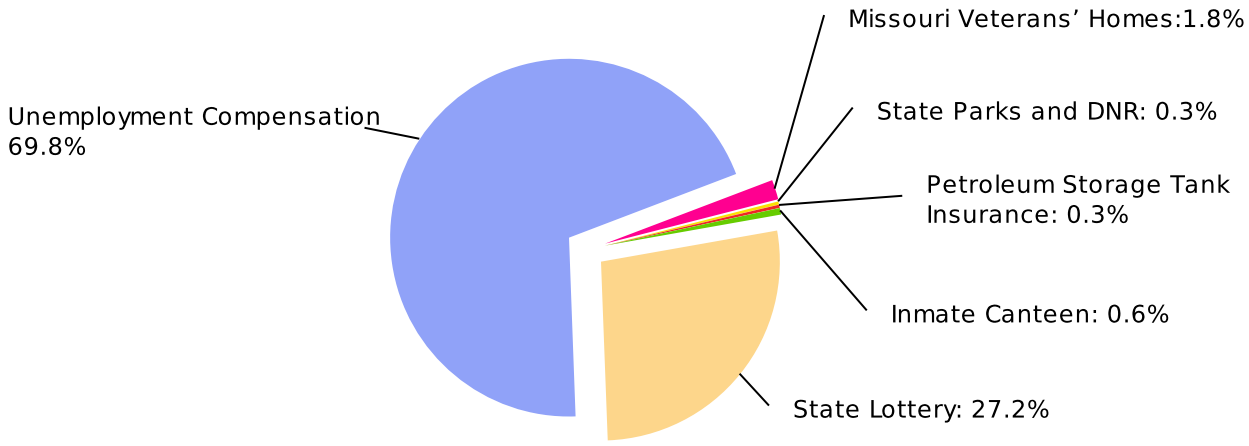
Revenues of business-type activities totaled $5.2 billion. As shown in the Revenues by Source chart below, 36.5% of the revenues came from charges for services. Operating grants and contributions provided 63.4% of the total revenues and all other revenues provided 0.1%.

Revenues by Source



Expenses of business-type activities totaled $5.3 billion. As shown in the Expenses by Fund chart below, Unemployment Compensation makes up the largest portion with 69.8% of total business-type expenses. State Lottery comes in second at 27.2%, followed by Missouri Veterans' Homes at 1.8%, Inmate Canteen at 0.6%, Petroleum Storage Tank Insurance at 0.3%, and State Parks and DNR at 0.3%.

Expenses by Fund



FINANCIAL ANALYSIS OF THE STATE'S INDIVIDUAL FUNDS

Governmental Funds:

At the end of fiscal year 2021, the State's governmental funds reported combined ending fund balances of $10.0 billion. Approximately 61.4% is unrestricted and available for spending at the government's discretion. The remainder of fund balance is nonspendable and restricted to indicate that it is not available for new spending because it has already been allocated for: 1) inventories, 2) to pay debt service, 3) for loans receivable, and 4) for a variety of other purposes.

Fund balances (in thousands) for governmental funds are as follows:

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Total
Nonspendable	$ 173,918	$ 124	$ 228	$ 41,855	$ 71,869	$ 287,994
Restricted	1,371,960	366,863	195,324	1,184,448	457,445	3,576,040
Committed	611,350	2,433	2,063,098	—	528,856	3,205,737
Assigned	144,642	32,979	108,731	—	267,406	553,758
Unassigned	2,396,068	—	—	—	—	2,396,068
Total	$ 4,697,938	$ 402,399	$ 2,367,381	$ 1,226,303	$ 1,325,576	$ 10,019,597

The General Fund is the chief operating fund of the State. At the end of fiscal year 2021, the State's General Fund reported a total fund balance of $4.7 billion, an increase of $2.2 billion from fiscal year 2020. In fiscal year 2020, the State extended the deadline for filing income tax returns from April 15 to July 15 causing a delay in income tax filings. As a result, fiscal year 2021 cash and investments increased while accounts receivable and deferred inflows of resources related to unavailable revenues decreased by a total of $533.3 million. Additionally, the unearned revenue decreased by $1.7 billion, the majority of which was related to the State's spending of the Coronavirus Relief Funds received in fiscal year 2020. As of June 30, 2021, $149.2 million of Coronavirus Relief Funds remain in unearned revenue, which represents the amount unspent at the end of the fiscal year.

The Public Education Fund provides general and special education services to the children of the State and other related functions, such as library services and student loans. Fund balance ended the year with a balance of $402.4 million, an increase of $147.4 million or 57.8% from the previous fiscal year. This is mainly due to an increase in investments of $68.2 million and an increase in due from other funds of $49.3 million. The due from other funds increased because there were more lottery sales in fiscal year 2021 than in 2020 and the money had not been deposited into the Public Education Fund by the end of the fiscal year. Additionally, The Secretary of State Securities Division recovered a $6.2 million settlement for Missouri investors involved in alternative investments of principally unsecured and unregistered companies at the cost of tens of thousands of dollars in undisclosed commissions and fees.

The Conservation and Environmental Protection Fund provides the preservation of the State's wildlife and environment. At the end of fiscal year 2021, the fund balance was $2.4 billion, an increase of $177.0 million from fiscal year 2020. Cash and cash equivalents and investments increased $81.1 million while loans receivable increased $121.4 million. This is primarily due to a refinancing of Clean Water and Drinking Water State Revolving Fund bonds. This transaction reduced the debt service and increased the loan receivable.

The Missouri Road Fund accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Total fund balance increased $276.1 million from fiscal year 2020. Revenues totaled $1.6 billion while expenditures totaled $1.9 billion. Total revenues increased by $235.9 million from fiscal year 2020, mainly due to increases in Contributions and Intergovernmental from federal grants revenue, attributable to receiving funding from the Highway Infrastructure Programs - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) passed by Congress in December 2020.

Proprietary Funds:

The State has three major proprietary funds: State Lottery, Unemployment Compensation, and Missouri Veterans' Homes Fund. The State Lottery Fund was established in 1986 to account for the sale of lottery tickets and lottery operations. Since 1992, public education has been the sole beneficiary of lottery proceeds. Unemployment Compensation accounts for contributions and payments collected from Missouri employers under the provision of the "Unemployment Compensation Law." This tax finances benefits for workers who become unemployed through no fault of their own. The Missouri Veterans' Homes Fund accounts for fees to provide services for persons confined to one of the veterans' homes. The fund pays for the maintenance, use, or benefit of any of these institutions.

The State Lottery Fund's net position decreased by $2.6 million in fiscal year 2021, due mainly to fluctuation in market yields, which increase or reduce the unrealized gain on investments. Total operating revenues increased by 19.8%, while operating expenses increased by 18.8% in fiscal year 2021. Prize expense increased by $203.5 million, while ticket sales increased by $301.6 million. The sales increase was the result of an increase in Scratchers sales by $180.5 million, or 17.4%, an increase in Draw Game sales by $74.6 million, or 20.3%, and an increase in Pull-Tab sales by $43.7 million, or 39.9%, due to additional machine placements (434 dispensers at June 30, 2021 compared to 332 at June 30, 2020) and a full 52 weeks of sales during fiscal year 2021.

The Unemployment Compensation Fund's net position declined by $89.2 million during fiscal year 2021. This is mainly due to a decrease in cash of $62.0 million and a decrease in accounts receivable of $28.3 million. The decrease in accounts receivable is due to a declining amount of benefits paid during fiscal year 2021, and therefore a decline in amounts due to Missouri from other states at the end of the fiscal year. However, the decrease in cash is mainly due to more benefits continuing to be paid than the average amount paid prior to the pandemic.

The Missouri Veterans' Homes Fund's net position decreased by $12.8 million, or 9.9% in fiscal year 2021, primarily due to a 28.1% decrease in contributions and intergovernmental revenue from the previous fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget is the appropriated budget that is truly agreed to and finally passed by the legislature, and signed by the Governor at the beginning of the fiscal year. The final budget includes emergency and supplemental appropriations, reverted amounts, and increases to estimated appropriations, which occur during the fiscal year.

Budgeted charges to appropriations for fiscal year 2021 from the General Fund were $38.1 billion original budget and $41.3 billion final budget. Actual spending was $29.1 billion. Reasons for the final budget variances include:

- Appropriation authority exceeded cash available for expenditures.
- Lapse of various appropriations.
- Multiple year grants are appropriated in one year, but the expenditures may occur over several years.
- Capital improvement appropriations were restricted during the budget process.

Budgeted revenues/transfers in for fiscal year 2021 for the General Fund were $41.1 billion original budget and $41.5 billion final budget. Actual revenue/transfers in was $30.4 billion. Due to COVID-19 and the uncertainty of federal support, larger than normal appropriations were passed to grant exceptional flexibility and ensure government responsiveness.

Refer to the *Notes to RSI*, Budgetary Reporting, on page 143 for more information on budgetary variances.

GOVERNMENT-WIDE CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:

The State's investment in capital assets for its governmental and business-type activities as of June 30, 2021, was $34.2 billion (net of accumulated depreciation/amortization). This investment in capital assets includes construction in progress, software in progress, infrastructure in progress, land, permanent easements, land improvements, temporary easements, buildings and improvements, equipment, software, trademarks, and infrastructure.

Capital Assets of the State include (in thousands):

	Governmental Activities	Business-Type Activities	Total
Construction in Progress	$ 269,798	$ 2,129	$ 271,927
Software in Progress	110,092	—	110,092
Infrastructure in Progress	1,940,445	—	1,940,445
Land	3,087,366	32,668	3,120,034
Permanent Easements	10,033	—	10,033
Land Improvements	243,855	51,722	295,577
Temporary Easements	3,033	50	3,083
Buildings and Improvements	3,741,768	59,678	3,801,446
Equipment	1,450,863	55,974	1,506,837
Software	303,644	771	304,415
Trademarks	17	—	17
Infrastructure	52,844,177	—	52,844,177
Subtotal	64,005,091	202,992	64,208,083
Less Accumulated Depreciation/ Amortization	(29,945,730)	(87,474)	(30,033,204)
Total Capital Assets, Net	$ 34,059,361	$ 115,518	$ 34,174,879

Additional information on capital assets can be found in *Note 5* of this report.

Debt Administration:

At the end of fiscal year 2021, the primary government had total general obligation and other bonded debt outstanding of $2.2 billion. Of this amount, $28.7 million comprises debt backed by the full faith and credit of the government. The State had an additional $20.4 million of financed purchases from direct borrowings obligation outstanding.

Principal amounts retired or refunded in fiscal year 2021 were $15.9 million for general obligation bonds, $472.2 million for other bonds, and $16.1 million for direct borrowings.

The State of Missouri is proud to have maintained a Triple-A credit rating since 1989 from all three major credit rating agencies (Moody's Investor Services, Inc., Standard and Poor's, and Fitch Ratings, Inc.) on the State's General Obligation Bonds.

Outstanding Bonds Payable Financed Purchase Obligation of the State include (in thousands):

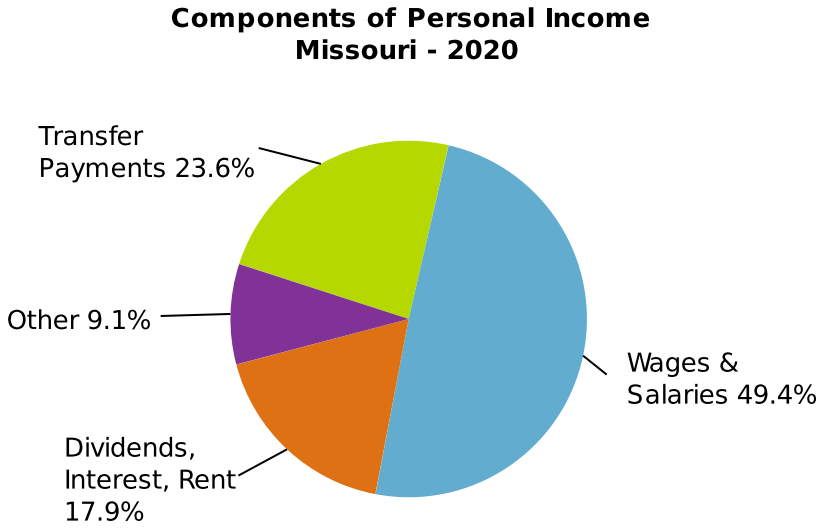
	Governmental Activities	Component Units	Total
General Obligation Bonds	$ 28,650	$ —	$ 28,650
Other Bonds	2,164,800	2,148,139	4,312,939
Direct Placements	—	152,387	152,387
Financed Purchases from Direct Borrowings	20,429	9,229	29,658
Total	$ 2,213,879	$ 2,309,755	$ 4,523,634

Additional information on long-term debt can be found in *Notes 10, 11, and 12* of this report.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

As a major manufacturing, financial, and agricultural state, Missouri's economic health is tied closely to that of the nation. Missouri's personal income, which directly impacts individual income tax and sales tax, increased 5.4% in 2020. Missouri's employment stood at 2.8 million in June 2021, about 5.0% above June 2020. The State's seasonally adjusted unemployment rate registered at 4.2% in July 2021, compared to 6.8% one year earlier. The national rate was 5.4% in July 2021.

Since 2013, personal incomes have increased, on average, 3.2% annually for the State and 4.0% for the nation. The average income of Missouri citizen was $51,177 in 2020, which was lower than the national average of $59,729. Missouri's per capita personal income grew 5.2% compared to national growth in per capita income of 5.8% from 2019 to 2020. While the State's per capita income is lower than the national average, so is the cost of living. Missouri is among the most affordable states as it had the sixth lowest cost of living in the United States in the first quarter of 2021. The below graph depicts the components of personal income, with transfer payments (such as social security, Medicare, etc.) comprising 23.6% of the State's total personal income, due in part to the State's aging population and transfer payments reflect new government relief payments provided by the CARES Act of 2020.



Source: U.S. Bureau of Economic Analysis 2020

The State of Missouri's net general revenue collections in fiscal year 2021 were $11.2 billion, a 25.8% increase from fiscal year 2020 collections. This increase is primarily due to the shifting of the due date for state income taxes from April 15 to July 15 which resulted in a significant amount of fiscal year 2020 revenues being pushed into fiscal year 2021.

The State's economic outlook for Fiscal Year 2022 anticipates continued improvement in employment and wages, while consumption is expected to slow as federal stimulus wanes. Since Fiscal Year 2021 finished significantly above forecast, the Governor has begun Fiscal Year 2022 with no restrictions in place on general revenue spending. However, the Governor may restrict spending during the fiscal year if necessary.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the State's finances for all those with an interest in the State's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Administration, Division of Accounting, P.O. Box 809, Jefferson City, MO 65102.

*The **Basic Financial Statements** include the Government-Wide Financial Statements, the Governmental Fund Financial Statements, the Proprietary Fund Financial Statements, the Fiduciary Fund Financial Statements, the Component Unit Financial Statements, and the accompanying notes to the statements.*

STATE OF MISSOURI
STATEMENT OF NET POSITION
June 30, 2021
(In Thousands of Dollars)

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Cash and Cash Equivalents (Note 3)	$ 3,429,529	$ 694,757	$ 4,124,286	$ 823,659
Investments (Note 3)	5,423,366	128,262	5,551,628	3,310,677
Invested Securities Lending Collateral (Note 3)	—	—	—	9,230
Receivables, Net (Note 13)	5,411,070	170,354	5,581,424	850,860
Internal Balances	61,493	(61,493)	—	—
Inventories	170,195	5,033	175,228	61,855
Deposits and Prepaid Expenses	253	—	253	40,083
Restricted Assets:				
Cash and Cash Equivalents (Note 3)	8,545	—	8,545	370,627
Investments (Note 3)	11,722	38,840	50,562	2,140,372
Receivables, Net	—	—	—	75,820
Other Assets	—	—	—	18,087
Capital Assets (Note 5):				
Non-Depreciable	5,417,734	34,797	5,452,531	585,850
Depreciable, Net	28,641,627	80,721	28,722,348	5,130,422
Total Assets	48,575,534	1,091,271	49,666,805	13,417,542
Deferred Outflows of Resources (Note 14)	1,661,437	33,484	1,694,921	393,914
Liabilities				
Payables (Note 13)	1,985,115	59,784	2,044,899	828,103
Securities Lending Obligation (Note 3)	—	—	—	9,230
Unearned Revenue (Note 1)	367,332	1,109	368,441	175,743
Escheat/Unclaimed Property	125,762	—	125,762	—
Long-Term Liabilities (Note 10):				
Due Within One Year	697,349	118,476	815,825	254,156
Due in More Than One Year	14,880,904	343,335	15,224,239	4,100,332
Total Liabilities	18,056,462	522,704	18,579,166	5,367,564
Deferred Inflows of Resources (Note 14)	418,446	8,440	426,886	747,802
Net Position				
Net Investment in Capital Assets	31,934,670	115,518	32,050,188	3,335,684
Restricted for:				
Budget Reserve	603,023	—	603,023	—
Debt Service	597,481	—	597,481	—
Grants	1,368,863	—	1,368,863	—
Enabling Legislation (Note 1)	750,577	—	750,577	—
Loans Receivable	1,625,247	—	1,625,247	—
Permanent Trusts:				
Expendable	124	—	124	852,570
Non-Expendable	64,924	—	64,924	1,703,941
External Parties	1,367,107	24,078	1,391,185	99,517
Unrestricted	(6,549,953)	454,015	(6,095,938)	1,704,378
Total Net Position	$ 31,762,063	$ 593,611	$ 32,355,674	$ 7,696,090

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 1,643,014	$ 1,000,736	$ 82,749	$ —
Education	7,547,604	20,991	1,662,257	—
Natural and Economic Resources	1,227,866	322,931	448,706	—
Transportation and Law Enforcement	2,926,687	232,756	895,147	1,568,318
Human Services	16,520,770	651,468	12,645,646	61
Interest on Debt (Excluding Direct Expense)	80,878	10,033	—	—
Total Governmental Activities	29,946,819	2,238,915	15,734,505	1,568,379
Business-Type Activities:				
State Lottery	1,434,105	1,828,313	—	—
Unemployment Compensation	3,680,869	—	3,257,863	—
Missouri Veterans' Homes	91,958	15,498	57,760	—
State Fair Fees	2,255	1,171	91	—
State Parks and DNR	14,127	14,302	2,510	—
Historic Preservation	376	—	—	—
Petroleum Storage Tank Insurance	17,120	17,359	—	—
Surplus Property	1,719	1,234	—	—
Revenue Information	7	629	—	—
Inmate Canteen Fund	32,496	30,035	30	—
Total Business-Type Activities	5,275,032	1,908,541	3,318,254	—
Total Primary Government	$ 35,221,851	$ 4,147,456	$ 19,052,759	$ 1,568,379
Component Units:				
College and Universities	$ 4,774,112	$ 3,482,425	$ 1,752,673	$ 114,542
Non-Major Component Units	11,232	6,920	—	—
Total Component Units	$ 4,785,344	$ 3,489,345	$ 1,752,673	$ 114,542

General Revenues:
Taxes:
Sales and Use
Individual Income
Corporate Income
County Foreign Insurance
Alcoholic Beverage
Fuel
Miscellaneous Taxes
Grants and Contributions not Restricted to Specific Programs
Unrestricted Investment Earnings
Capital Contributions
Special Items
Transfers
Total General Revenues and Transfers
Change in Net Position
Net Position - Beginning
Net Position - Ending

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
$ (559,529)	$ —	$ (559,529)	$ —
(5,864,356)	—	(5,864,356)	—
(456,229)	—	(456,229)	—
(230,466)	—	(230,466)	—
(3,223,595)	—	(3,223,595)	—
(70,845)	—	(70,845)	—
(10,405,020)	—	(10,405,020)	—
—	394,208	394,208	—
—	(423,006)	(423,006)	—
—	(18,700)	(18,700)	—
—	(993)	(993)	—
—	2,685	2,685	—
—	(376)	(376)	—
—	239	239	—
—	(485)	(485)	—
—	622	622	—
—	(2,431)	(2,431)	—
—	(48,237)	(48,237)	—
(10,405,020)	(48,237)	(10,453,257)	—
—	—	—	575,528
—	—	—	(4,312)
—	—	—	571,216
3,608,744	—	3,608,744	—
7,823,595	—	7,823,595	—
699,213	—	699,213	—
266,086	—	266,086	—
38,913	—	38,913	—
621,624	—	621,624	—
695,345	—	695,345	—
76,752	—	76,752	2,899
26,726	8,637	35,363	801,244
—	1,722	1,722	—
—	—	—	2,559
64,605	(64,605)	—	—
13,921,603	(54,246)	13,867,357	806,702
3,516,583	(102,483)	3,414,100	1,377,918
28,245,480	696,094	28,941,574	6,318,172
$ 31,762,063	$ 593,611	$ 32,355,674	$ 7,696,090

The notes to the financial statements are an integral part of this statement.

*The **Governmental Funds** focus on current financial resources.*

Governmental Fund Financial Statements

Major Funds

General Fund - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Major Special Revenue Funds:

Public Education - Provides general and special education needs of the State and other related areas such as library services and student loans.

Conservation and Environmental Protection - Provides for the preservation of the State's wildlife and environment.

Major Capital Projects Fund:

Missouri Road Fund - Accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system.

Non-Major Funds

Non-Major Governmental Funds are presented in the Combining and Individual Fund Statements for non-major funds as part of Supplementary Information.

STATE OF MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021
(In Thousands of Dollars)

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Totals June 30, 2021
ASSETS						
Cash and Cash Equivalents (Note 3)	$ 1,858,178	$ 106,538	$ 243,329	$ 491,579	$ 427,652	$ 3,127,276
Investments (Note 3)	2,989,538	119,846	555,932	788,894	773,677	5,227,887
Accounts Receivable, Net	3,196,325	151,035	44,600	118,671	185,147	3,695,778
Interest Receivable	6,066	851	2,036	1,094	532	10,579
Due from Other Funds (Note 15)	—	58,766	—	—	1,553	60,319
Due from Component Units (Note 15)	—	—	10	—	—	10
Inventories	110,483	124	228	41,855	6,945	159,635
Advance to Component Units (Note 15)	—	—	98	—	—	98
Loans Receivable	63,435	738	1,559,490	—	1,584	1,625,247
Restricted Assets:						
Cash and Cash Equivalents (Note 3)	—	—	—	7,117	—	7,117
Investments (Note 3)	—	—	—	11,422	—	11,422
Total Assets	$ 8,224,025	$ 437,898	$ 2,405,723	$1,460,632	$1,397,090	$13,925,368
LIABILITIES						
Accounts Payable	$ 1,638,189	$ 2,147	$ 19,388	$ 93,608	$ 52,463	$ 1,805,795
Accrued Payroll	58,720	163	5,067	17,291	12,266	93,507
Due to Other Funds (Note 15)	6,908	1	353	332	1,115	8,709
Unearned Revenue (Note 1)	217,112	—	173	118,638	—	335,923
Escheat/Unclaimed Property	125,762	—	—	—	—	125,762
Total Liabilities	2,046,691	2,311	24,981	229,869	65,844	2,369,696
DEFERRED INFLOWS OF RESOURCES (Note 14)	1,479,396	33,188	13,361	4,460	5,670	1,536,075
FUND BALANCES (Note 4)						
Nonspendable	173,918	124	228	41,855	71,869	287,994
Restricted	1,371,960	366,863	195,324	1,184,448	457,445	3,576,040
Committed	611,350	2,433	2,063,098	—	528,856	3,205,737
Assigned	144,642	32,979	108,731	—	267,406	553,758
Unassigned	2,396,068	—	—	—	—	2,396,068
Total Fund Balances	4,697,938	402,399	2,367,381	1,226,303	1,325,576	10,019,597
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 8,224,025	$ 437,898	$ 2,405,723	$1,460,632	$1,397,090	$13,925,368

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2021
(In Thousands of Dollars)

Total Fund Balances - Governmental Funds		$ 10,019,597
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and are not reported in the funds. These assets consist of (Note 5):		
Construction in Progress	269,760	
Software in Progress	107,692	
Infrastructure in Progress	1,940,445	
Land	3,079,032	
Permanent Easements	10,033	
Land Improvements	240,263	
Temporary Easements	3,033	
Buildings and Improvements	3,246,773	
Equipment	1,307,644	
Software	257,521	
Trademarks	17	
Infrastructure	52,844,177	
Accumulated Depreciation/Amortization	(29,526,910)	
		33,779,480
Deferred inflows of resources related to the State's revenues that will be collected after year-end, but are not available soon enough to pay for the current period's expenditures are deferred in the funds.		1,536,075
Deferred outflows of resources related to pensions and OPEB (Other Postemployment Benefits) are applicable to future reporting periods and therefore, not reported in the funds.		1,614,227
Deferred outflows of resources related to asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.		792
Deferred inflows of resources related to pensions and OPEB are applicable to future reporting periods and therefore, not reported in the funds.		(409,804)
Deferred outflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.		17,106
Deferred inflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.		(2,383)
Some liabilities are not due and payable in the current period and therefore, not reported in the funds. Those liabilities consist of (Note 10):		
Due to Other Entities	(812)	
General Obligation and Other Bonds Payable	(2,193,450)	
Unamortized Bond Premium	(117,353)	
Accrued Interest on Bonds	(20,254)	
Obligation under Financed Purchases	(11,545)	
Obligation under Capital Lease	(16,182)	
Pollution Remediation	(48,134)	
Asset Retirement Obligations	(1,799)	
Compensated Absences	(186,238)	
Claims Liability	(22,079)	
Contingent Liabilities	(2,287,138)	
Net Other Postemployment Benefit Obligation	(3,167,645)	
Net Pension Liability	(7,148,683)	
		(15,221,312)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities are included in governmental activities in the Statement of Net Position.		428,285
Net Position of Governmental Activities		$ 31,762,063

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Eliminations	Totals June 30, 2021
Revenues:							
Taxes	$10,866,236	$ 1,421,617	$ 247,587	$ 214,180	$1,137,519	$ —	$ 13,887,139
Licenses, Fees, and Permits	101,199	2,386	86,781	116,235	430,000	—	736,601
Sales	2,538	5	7,728	—	1,727	—	11,998
Leases and Rentals	13	52	432	—	1	—	498
Services	128,936	—	—	—	1,307	—	130,243
Contributions and Intergovernmental	15,708,889	6,218	72,221	1,254,291	335,577	—	17,377,196
Investment Earnings:							
Net Increase (Decrease) in the Fair Value of Investments	(7,566)	(600)	(5,478)	(192)	(3,795)	—	(17,631)
Interest	22,646	1,297	27,582	132	1,953	—	53,610
Penalties and Unclaimed Properties	63,055	1,193	2,622	—	499,911	—	566,781
Cost Reimbursement/ Miscellaneous	374,147	56,372	10,443	18,978	59,922	—	519,862
Total Revenues	27,260,093	1,488,540	449,918	1,603,624	2,464,122	—	33,266,297
Expenditures:							
Current:							
General Government	1,168,436	415	2,394	—	237,168	—	1,408,413
Education	4,810,289	2,706,236	—	—	3,176	—	7,519,701
Natural and Economic Resources	544,949	15,305	267,248	—	246,856	—	1,074,358
Transportation and Law Enforcement	1,391,702	178	827	751,879	287,350	—	2,431,936
Human Services	15,591,989	2,876	1,706	—	611,785	—	16,208,356
Capital Outlay:							
General Government	—	—	—	—	7,270	—	7,270
Natural and Economic Resources	—	—	—	—	23	—	23
Transportation and Law Enforcement	—	—	—	1,019,614	—	—	1,019,614
Human Services	—	—	—	—	434	—	434
Debt Service:							
Principal	47,798	—	—	94,050	144,782	—	286,630
Interest	20,090	—	—	18,507	75,763	—	114,360
Bond Issuance Costs	339	—	—	—	—	—	339
Underwriter's Discount	47	—	—	—	—	—	47
Total Expenditures	23,575,639	2,725,010	272,175	1,884,050	1,614,607	—	30,071,481
Excess Revenues (Expenditures)	3,684,454	(1,236,470)	177,743	(280,426)	849,515	—	3,194,816
Other Financing Sources (Uses):							
Proceeds from Notes/Capital Leases/ Financed Purchases	5,613	—	—	—	3,660	—	9,273
Issuance of Refunding Bonds	172,850	—	—	—	—	—	172,850
Payments to Escrow Agent	(208,893)	—	—	—	—	—	(208,893)
Bond Premium (Note 10)	36,429	—	—	—	—	—	36,429
Proceeds from Sale of Capital Assets	211	—	23	4,397	8,571	—	13,202
Transfers In (Note 16)	48,085	1,413,806	1,094	552,174	267,112	(1,878,841)	403,430
Transfers Out (Note 16)	(1,648,142)	(29,933)	(1,805)	—	(538,329)	1,878,841	(339,368)
Total Other Financing Sources (Uses)	(1,593,847)	1,383,873	(688)	556,571	(258,986)	—	86,923
Net Change in Fund Balances	2,090,607	147,403	177,055	276,145	590,529	—	3,281,739
Fund Balances - Beginning (Note 17)	2,521,834	255,017	2,190,374	950,158	732,864	—	6,650,247
Increase (Decrease) in Reserve for Inventory	85,497	(21)	(48)	—	2,183	—	87,611
Fund Balances - Ending	$ 4,697,938	$ 402,399	$ 2,367,381	$1,226,303	$1,325,576	$ —	$ 10,019,597

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

Net Change in Fund Balances - Total Governmental Funds		$ 3,281,739
Amounts reported for governmental activities in the Statement of Activities are different because:		
Inventories, which are recorded under the purchases method for governmental fund reporting, are reported under the consumption approach on the Statement of Activities. As a result of this change, the Increase in Reserve for Inventories on the fund statement has been reclassified as a functional expense on the government-wide statement.		87,611
Governmental funds report capital outlays as expenditures. In the Statement of Activities, however, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount that capital outlays of $1,151,062 , exceeds depreciation/amortization of $732,245 in the current period.		418,817
In the Statement of Activities only the gain/loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus the change in net position differs from the change in governmental fund balance by the net book value of the assets sold.		(12,751)
The net effect of the donation of capital assets increased net position.		55
Deferred inflows do not provide current financial resources and are not recognized as revenues until available in governmental funds.		(93,924)
Pension and OPEB (Other Postemployment Benefits) contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability and OPEB liability are measured a year before the report date. Pension expense and OPEB expense, which are the change in the net pension liability and the net change in OPEB liablity, adjusted for changes in deferred outflows and inflows of resources related to pensions and OPEB, is reported in the Statement of Activities.		
Pension Contributions		614,699
Pension Expense		(997,932)
OPEB Contributions		93,962
OPEB Expense		(168,121)
Deferred outflows of resources related to deferred charges on asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.		(29)
Proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. In governmental funds, repayment of principal is an expenditure, but the repayment reduces long-term liabilities in the Combined Statement of Net Position (Note 10):		
Bonds Issued	(172,850)	
Bond Premiums and Refunding Costs	(33,022)	
Bonds Retired	484,580	
Financed Purchases Issued	(9,272)	
Financed Purchase Payments	5,960	
Capital Lease Payments	1,574	
		276,970
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, not reported as expenditures in governmental funds (Note 10):		
Amortization of Bond Premium and Refunding Costs	31,126	
Decrease in Accrued Interest	3,349	
Decrease in Pollution Remediation	130	
Increase in Asset Retirement Obligations	(7)	
Increase in Due to Other Entities	(28)	
Increase in Compensated Absences	(942)	
Increase in Contingent Liabilities	(85,305)	
Decrease in Claims Liability	4,105	
		(47,572)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The net revenue and expense of internal service funds are reported with governmental activities.		63,059
Change in Net Position of Governmental Activities		$ 3,516,583

The notes to the financial statements are an integral part of this statement.

*The **Proprietary Funds** focus on economic resources and are operated in a manner similar to private business enterprises.*

Proprietary Fund Financial Statements

Major Funds

State Lottery - Accounts for proceeds from the sale of lottery tickets and all other moneys credited or transferred to this fund. A minimum of 45% of the moneys are used for prizes.

Unemployment Compensation - Accounts for contributions and payments collected under the provisions of the "Unemployment Compensation Law" to pay benefits.

Missouri Veterans' Homes - Accounts for fees to provide services for persons confined to one of the veterans' homes.

Non-Major Funds

Non-major enterprise funds and all internal service funds are presented in our combining non-major fund financial statements as part of Supplementary Information.

STATE OF MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds						
	Major Funds					Totals	Governmental Activities
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	Eliminations	June 30, 2021	Internal Service Funds
ASSETS							
Current Assets:							
Cash and Cash Equivalents (Note 3)	$ 49,651	$ 602,442	$ 13,474	$ 29,190	$ —	$ 694,757	$ 302,253
Investments (Note 3)	69,002	—	11,127	48,133	—	128,262	51,262
Restricted:							
Investments (Note 3)	4,101	—	—	—	—	4,101	100
Accounts Receivable, Net	59,195	103,606	5,053	2,274	—	170,128	79,095
Interest Receivable	61	—	11	69	—	141	262
Due from Other Funds (Note 15)	—	—	—	154	(2)	152	8,898
Due from Component Units (Note 15)	—	—	—	—	—	—	1
Inventories	—	—	924	4,109	—	5,033	10,560
Prepaid Items	—	—	—	—	—	—	253
Loans Receivable	—	—	—	85	—	85	—
Total Current Assets	182,010	706,048	30,589	84,014	(2)	1,002,659	452,684
Non-Current Assets:							
Investments	—	—	—	—	—	—	144,217
Restricted:							
Cash and Cash Equivalents (Note 3)	—	—	—	—	—	—	1,428
Investments (Note 3)	34,739	—	—	—	—	34,739	200
Capital Assets (Note 5):							
Construction in Progress	—	—	—	2,129	—	2,129	38
Software in Progress	—	—	—	—	—	—	2,400
Land	353	—	—	32,315	—	32,668	8,334
Land Improvements	—	—	483	51,239	—	51,722	3,592
Temporary Easements	—	—	—	50	—	50	—
Buildings	4,560	—	1,534	53,584	—	59,678	494,995
Equipment	7,326	—	12,703	35,945	—	55,974	143,219
Software	370	—	209	192	—	771	46,123
Less Accumulated Depreciation/Amortization	(10,811)	—	(10,331)	(66,332)	—	(87,474)	(418,820)
Total Non-Current Assets	36,537	—	4,598	109,122	—	150,257	425,726
Total Assets	218,547	706,048	35,187	193,136	(2)	1,152,916	878,410
DEFERRED OUTFLOWS OF RESOURCES (Note 14)	4,131	—	25,128	4,225	—	33,484	29,312
LIABILITIES							
Current Liabilities:							
Accounts Payable	9,358	43,794	1,297	2,743	—	57,192	23,362
Accrued Payroll	297	—	2,057	238	—	2,592	1,972
Due to Other Funds (Note 15)	58,823	1,553	68	15	(2)	60,457	40,428
Unearned Revenue (Note 1)	499	—	111	499	—	1,109	31,409
Claims Liability (Note 10)	—	—	—	11,000	—	11,000	79,791
Grand Prize Winner Liability (Note 10)	102,048	—	—	—	—	102,048	—
Obligations under Financed Purchases (Note 10)	—	—	—	—	—	—	6,122
Obligations under Lease Purchase (Note 10)	—	—	—	—	—	—	2,085
Compensated Absences (Note 10)	805	—	4,145	478	—	5,428	3,591
Total Current Liabilities	171,830	45,347	7,678	14,973	(2)	239,826	188,760
Non-Current Liabilities:							
Claims Liability (Note 10)	—	—	—	76,213	—	76,213	55,392
Grand Prize Winner Liability (Note 10)	31,628	—	—	—	—	31,628	—
Obligations under Financed Purchases (Note 10)	—	—	—	—	—	—	2,762
Obligations under Lease Purchase (Note 10)	—	—	—	—	—	—	20,224
Compensated Absences (Note 10)	—	—	—	36	—	36	1,262
Asset Retirement Obligations (Note 10)	—	—	—	2	—	2	—
Net OPEB Liability (Note 10)	7,539	—	45,123	4,074	—	56,736	50,625
Net Pension Liability (Note 10)	22,308	—	142,609	13,803	—	178,720	155,341
Total Non-Current Liabilities	61,475	—	187,732	94,128	—	343,335	285,606
Total Liabilities	233,305	45,347	195,410	109,101	(2)	583,161	474,366
DEFERRED INFLOWS OF RESOURCES (Note 14)	867	—	6,690	883	—	8,440	6,259
NET POSITION							
Net Investment in Capital Assets	1,798	—	4,598	109,122	—	115,518	248,688
Restricted for:							
Other Purposes	3,110	20,968	—	—	—	24,078	1,666
Unrestricted	(16,402)	639,733	(146,383)	(21,745)	—	455,203	176,743
Total Net Position (Note 18)	$ (11,494)	$ 660,701	$ (141,785)	$ 87,377	$ —	$ 594,799	$ 427,097
				Total Net Position Reported Above		$ 594,799	
				Consolidation Adjustment of Internal Service Activities Related to Enterprise Funds		(1,188)	
				Net Position of Business-Type Activities		$ 593,611	

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds					
	Major Funds				Totals	Governmental Activities Internal Service Funds
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	June 30, 2021	
Operating Revenues:						
Employer Contributions	$ —	$ 294,129	$ —	$ —	$ 294,129	$ 570,060
Employee Contributions	—	—	—	—	—	146,449
Federal Contracts	—	2,961,900	—	—	2,961,900	—
Medicare Part D Subsidy	—	—	—	—	—	8,828
Licenses, Fees, and Permits	—	—	—	27,420	27,420	9,786
Sales	1,827,552	—	204	31,312	1,859,068	19,823
Leases and Rentals	—	—	—	3,770	3,770	61,437
Charges for Services	—	—	15,294	—	15,294	144,632
Cost Reimbursement/Miscellaneous	761	—	—	1,545	2,306	51,585
Total Operating Revenues	1,828,313	3,256,029	15,498	64,047	5,163,887	1,012,600
Operating Expenses:						
Cost of Goods Sold	36,227	—	—	24,141	60,368	20,803
Personal Service	13,541	—	72,378	14,042	99,961	93,531
Operations	107,949	—	14,872	13,117	135,938	117,500
Prizes Expense	1,266,026	—	—	—	1,266,026	—
Specific Programs	—	—	1,207	10,666	11,873	39,949
Insurance Benefits	—	—	—	—	—	640,774
Unemployment Benefits	—	3,680,869	—	—	3,680,869	—
Depreciation/Amortization	846	—	1,171	5,843	7,860	24,494
Other Charges	9,578	—	127	519	10,224	12,519
Total Operating Expenses	1,434,167	3,680,869	89,755	68,328	5,273,119	949,570
Operating Income (Loss)	394,146	(424,840)	(74,257)	(4,281)	(109,232)	63,030
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	1,834	57,760	2,631	62,225	89
Interest Expense	—	—	(2,210)	141	(2,069)	(992)
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	(2,640)	—	(50)	(136)	(2,826)	(2,153)
Interest	192	11,154	30	87	11,463	2,799
Penalties and Unclaimed Properties	—	—	—	—	—	1
Disposal of Capital Assets	22	—	(44)	358	336	245
Total Non-Operating Revenues (Expenses)	(2,426)	12,988	55,486	3,081	69,129	(11)
Income (Loss) Before Transfers	391,720	(411,852)	(18,771)	(1,200)	(40,103)	63,019
Capital Contributions	—	—	—	1,722	1,722	—
Transfers In (Note 16)	—	329,228	6,000	1,794	337,022	2,401
Transfers Out (Note 16)	(394,349)	(6,600)	—	(678)	(401,627)	(1,858)
Change in Net Position	(2,629)	(89,224)	(12,771)	1,638	(102,986)	63,562
Total Net Position - Beginning (Note 17)	(8,865)	749,925	(129,014)	85,739	697,785	363,535
Total Net Position - Ending (Note 18)	$ (11,494)	$ 660,701	$ (141,785)	$ 87,377	$ 594,799	$ 427,097
				Total Net Change in Net Assets Reported Above	$ (102,986)	
				Consolidation Adjustment of Internal Services Activities Related to Enterprise Funds	503	
				Change in Net Assets of Business-Type Activities	$ (102,483)	

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds					
	Major Funds				Totals	
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	June 30, 2021	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities:						
Receipts from Internal Customers and Users	$ —	$ 3,631	$ 3	$ 289	$ 3,923	$ 751,301
Receipts from External Customers and Users	1,834,373	3,280,710	17,172	61,921	5,194,176	205,135
Payments to Suppliers	(140,332)	—	(15,266)	(36,243)	(191,841)	(125,790)
Payments to Employees	(11,512)	—	(49,197)	(12,142)	(72,851)	(79,216)
Payments Made for Program Expense	(1,259,549)	(3,680,563)	(1,207)	(8,616)	(4,949,935)	(670,364)
Other Receipts	761	—	—	1,545	2,306	51,585
Other Payments	(9,578)	—	(127)	(519)	(10,224)	(12,519)
Net Cash Provided (Used) by Operating Activities	414,163	(396,222)	(48,622)	6,235	(24,446)	120,132
Cash Flows from Non-Capital Financing Activities:						
Loans Made to Outside Entities	—	—	—	22	22	—
Due to Other Funds	49,333	(1,381)	15	(4)	47,963	14,604
Due from Other Funds	—	—	—	(74)	(74)	83
Contributions and Intergovernmental	—	1,834	57,760	2,631	62,225	86
Transfers to Other Funds	(394,349)	(6,600)	—	(678)	(401,627)	(1,858)
Transfers from Other Funds	—	329,228	6,000	1,794	337,022	2,401
Net Cash Provided (Used) by Non-Capital Financing Activities	(345,016)	323,081	63,775	3,691	45,531	15,316
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	—	—	(2,210)	141	(2,069)	(992)
Purchases and Construction of Capital Assets	(348)	—	(243)	(3,146)	(3,737)	(7,342)
Capital Lease Downpayment/Obligations	—	—	—	—	—	(2,009)
Financed Purchase Downpayment/Obligations	—	—	(3)	—	(3)	(10,133)
Repayment of Bonds	—	—	(3,485)	—	(3,485)	—
Disposal of Capital Assets	22	—	—	217	239	2
Net Cash Provided (Used) by Capital and Related Financing Activities	(326)	—	(5,941)	(2,788)	(9,055)	(20,474)
Cash Flows from Investing Activities:						
Proceeds from Sales and Investment Maturities	—	—	—	—	—	152,230
Purchase of Investments	(54,005)	—	(7,851)	(19,913)	(81,769)	(163,030)
Interest and Dividends Received	218	11,154	33	151	11,556	3,130
Investment Fees	—	—	—	—	—	(142)
Penalties and Other Receipts	—	—	—	—	—	1
Net Cash Provided (Used) by Investing Activities	(53,787)	11,154	(7,818)	(19,762)	(70,213)	(7,811)
Net Increase (Decrease) in Cash	15,034	(61,987)	1,394	(12,624)	(58,183)	107,163
Cash and Cash Equivalents, Beginning of Year	34,617	664,429	12,080	41,814	752,940	196,518
Cash and Cash Equivalents, End of Year	$ 49,651	$ 602,442	$ 13,474	$ 29,190	$ 694,757	$ 303,681
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ 394,146	$ (424,840)	$ (74,257)	$ (4,281)	$ (109,232)	$ 63,030
Depreciation/Amortization Expense	846	—	1,171	5,843	7,860	24,494
Changes in Assets and Liabilities:						
Accounts Receivable	7,139	28,312	1,649	(289)	36,811	(2,506)
Inventories	—	—	(546)	294	(252)	(60)
Deferred Outflows of Resources	587	—	10,057	(641)	10,003	4,614
Prepaid Items	—	—	—	—	—	131
Accounts Payable	3,844	306	152	721	5,023	12,442
Accrued Payroll	(5)	—	738	(83)	650	(139)
Unearned Revenue	(318)	—	28	(3)	(293)	(2,073)
Grand Prize Winner Liability	6,477	—	—	—	6,477	—
Claims Liability	—	—	—	2,050	2,050	10,359
Compensated Absences	55	—	271	(128)	198	(266)
Net OPEB Liability	51	—	335	(7)	379	340
Net Pension Liability	1,134	—	9,875	2,258	13,267	8,209
Deferred Inflows of Resources	207	—	1,905	501	2,613	1,557
Net Cash Provided (Used) by Operating Activities	$ 414,163	$ (396,222)	$ (48,622)	$ 6,235	$ (24,446)	$ 120,132
Non-Cash Financing and Investing Activities:						
Capital Lease and Financed Purchase Issuance	$ —	$ —	$ —	$ —	$ —	$ 4,495
Capital Asset Donations	—	—	—	1,722	1,722	3
Increase (Decrease) in Fair Value of Investments	(2,640)	—	(50)	(136)	(2,826)	(2,153)
Net Non-Cash Financing and Investing Activities	$ (2,640)	$ —	$ (50)	$ 1,586	$ (1,104)	$ 2,345

The notes to the financial statements are an integral part of this statement.

*The **Fiduciary Funds** account for assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs.*

Individual fund financial statements for pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds are presented as part of Supplementary Information.

STATE OF MISSOURI
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2021
(In Thousands of Dollars)

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds	Custodial Funds
ASSETS			
Cash and Cash Equivalents (Note 3)	$ 11,178	$ 12,693	$ 85,873
Investments at Fair Value (Note 3):			
U.S. Government Securities	5,161,315	2,962	664,692
U.S. Agency Sponsored Securities	—	16,590	395
Repurchase	900,000	—	80,154
Stocks	535,599	—	18
Bonds	1,499,317	—	—
International Equities	13,507	—	—
Mutual and Index Funds	1,828,071	—	—
Limited Partnership	6,376,345	—	—
Other Investments	2,448,658	2,242	54
Invested Securities Lending Collateral (Note 3)	117,449	—	—
Assets Held in Escheat	—	29,554	—
Receivables:			
Accounts Receivable	673,535	102	543,892
Interest Receivable	127,132	4	110
Due From Other Funds	40,225	—	—
Inventories	—	1	—
Capital Assets:			
Software in Progress	8,436	—	—
Land	426	—	—
Buildings	4,702	—	—
Equipment	1,757	107	—
Software	4,017	99	—
Accumulated Depreciation/Amortization	(7,883)	(185)	—
Total Capital Assets, Net	11,455	21	—
Total Assets	19,743,786	64,169	1,375,188
DEFERRED OUTFLOWS OF RESOURCES (Note 14)	1,292	333	—
LIABILITIES			
Accounts Payable	172,980	844	49
Obligations under Repurchase Agreements	3,723,313	—	—
Accrued Payroll	—	24	—
Due to Other Entities	—	—	32
Due to Other Governments	—	—	7,230
Securities Lending Obligation (Note 3)	122,748	—	—
Unearned Revenue (Note 1)	6,171	—	1,256
Claims Liability	6,786	—	—
Compensated Absences	818	52	—
Net OPEB Liability	9,704	556	—
Net Pension Liability	—	1,629	—
Total Liabilities	4,042,520	3,105	8,567
DEFERRED INFLOWS OF RESOURCES (Note 14)	929	70	—
Net Position Restricted for Pension Benefits, OPEB, Deferred Compensation, and Other Purposes	$ 15,701,629	$ 61,327	$ 1,366,621

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds	Custodial
Additions:			
Contributions:			
Employer	$ 785,859	$ —	$ —
Plan Member	155,746	—	—
Other	128,509	—	3,141,191
Total Contributions	1,070,114	—	3,141,191
Taxes	—	—	4,936,426
Licenses, Fees, and Permits	—	—	120,779
Investment Earnings:			
Increase (Decrease) in Appreciation of Assets	3,314,165	5,386	(176)
Interest and Dividends	160,680	69	627
Securities Lending Income	197	—	—
Other Income (Expense)	(20,787)	—	—
Total Investment Earnings	3,454,255	5,455	451
Less Investment Expenses:			
Investment Activity Expense	(173,491)	—	(18)
Securities Lending Expense	(66)	—	—
Total Investment Expense	(173,557)	—	(18)
Net Investment Earnings (Loss)	3,280,698	5,455	433
Penalties and Unclaimed Property	—	55,014	366
Cost Reimbursement/Miscellaneous	2,373	12,690	1,052
Total Additions	4,353,185	73,159	8,200,247
Deductions:			
Benefits	1,419,723	—	—
Administrative Expenses	19,130	2,343	38,058
Distributions to Other Entities/Individuals	—	—	3,270,935
Distributions to Other Governments	—	—	4,647,221
Program Distributions	110,290	57,066	—
Inactive-vested Buyout Payments	92	—	—
Service Transfer Payments	2,520	—	—
Depreciation/Amortization	22	12	—
Total Deductions	1,551,777	59,421	7,956,214
Change in Net Position	2,801,408	13,738	244,033
Net Position - Beginning of Year (Note 17)	12,900,221	47,589	1,122,588
Net Position - End of Year	$ 15,701,629	$ 61,327	$ 1,366,621

The notes to the financial statements are an integral part of this statement.

*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

Component Unit Financial Statements

Major

College and Universities

Non-Major

Non-Major proprietary component unit statements are found in the combining fund financial statements as part of Supplementary Information.

STATE OF MISSOURI
STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2021
(In Thousands of Dollars)

	College and Universities	Non-Major	Totals June 30, 2021
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 778,347	$ 45,312	$ 823,659
Investments	151,804	29,407	181,211
Invested Securities Lending Collateral	9,230	—	9,230
Receivables, Net	718,934	1,442	720,376
Inventories	61,855	—	61,855
Restricted Assets:			
Cash and Cash Equivalents	331,992	1,938	333,930
Investments	40,775	9,066	49,841
Receivables, Net	54,782	3,538	58,320
Deposits and Prepaid Expenses	39,581	502	40,083
Other Assets	1,719	—	1,719
Total Current Assets	2,189,019	91,205	2,280,224
Non-Current Assets:			
Investments	3,071,293	58,173	3,129,466
Receivables, Net	104,988	25,496	130,484
Restricted Assets:			
Cash and Cash Equivalents	28,894	7,803	36,697
Investments	2,086,099	4,432	2,090,531
Receivables, Net	970	16,530	17,500
Other Assets	16,368	—	16,368
Capital Assets, Net of Accumulated Depreciation/Amortization (Note 5)	5,655,566	60,706	5,716,272
Total Non-Current Assets	10,964,178	173,140	11,137,318
Total Assets	13,153,197	264,345	13,417,542
DEFERRED OUTFLOWS OF RESOURCES (Note 14)	392,983	931	393,914
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	757,742	146	757,888
Due to Primary Government (Note 15)	—	11	11
Securities Lending Obligation	9,230	—	9,230
Unearned Revenue (Note 1)	160,169	—	160,169
Deposits	1,693	—	1,693
Claims Liability (Note 21)	49,487	—	49,487
Compensated Absences	75,483	100	75,583
Other Postemployment Obligations, Net	224	—	224
Capital Lease Obligations (Note 6)	11,853	—	11,853
Bonds/Notes/Financed Purchases Payable (Note 11)	116,447	562	117,009
Total Current Liabilities	1,182,328	819	1,183,147
Non-Current Liabilities:			
Accounts Payable and Accrued Liabilities	61,343	—	61,343
Advance from Primary Government (Note 15)	—	98	98
Unearned Revenue (Note 1)	14,874	700	15,574
Deposits and Reserves	10	7,060	7,070
Claims Liability (Note 21)	45,588	—	45,588
Compensated Absences	44,599	29	44,628
Capital Lease Obligations (Note 6)	67,126	—	67,126
Asset Retirement Obligation (Note 23)	62,433	—	62,433
Bonds/Notes/Financed Purchases Payable (Note 11)	2,284,047	12,458	2,296,505
Net OPEB Liability	237,207	784	237,991
Net Pension Liability	1,342,144	3,917	1,346,061
Total Non-Current Liabilities	4,159,371	25,046	4,184,417
Total Liabilities	5,341,699	25,865	5,367,564
DEFERRED INFLOWS OF RESOURCES (Note 14)	747,385	417	747,802
NET POSITION			
Net Investment in Capital Assets	3,288,024	47,660	3,335,684
Restricted for:			
Expendable	852,570	—	852,570
Non-Expendable	1,703,941	—	1,703,941
Other Purposes	—	99,517	99,517
Unrestricted	1,612,561	91,817	1,704,378
Total Net Position	$ 7,457,096	$ 238,994	$ 7,696,090

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION/STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	College and Universities	Non-Major	Totals June 30, 2021	Adjustments	Statement of Activities
Revenues:					
Operating Revenues:					
Licenses, Fees, and Permits	$ —	$ 1,989	$ 1,989	$ —	$ 1,989
Student Tuition and Fees (Net of Scholarship Allow.)	952,986	—	952,986	—	952,986
Sales and Services of Educational Departments	35,738	—	35,738	—	35,738
Auxiliary Enterprises	2,237,054	—	2,237,054	—	2,237,054
Leases and Rentals	—	4,764	4,764	—	4,764
Cost Reimbursement/Miscellaneous	90,821	167	90,988	165,826	256,814
Total Charges for Services					3,489,345
Federal Appropriations, Grants, and Contracts	226,737	—	226,737	364,426	591,163
State Grants and Contracts	114,444	—	114,444	753,957	868,401
Private Gifts, Grants, and Contracts	102,409	—	102,409	127,185	229,594
Additions to Endowments	947	—	947	62,568	63,515
Total Operating Grants and Contributions					1,752,673
Interest Revenue	—	1,537	1,537	(1,537)	
Total Operating Revenues	3,761,136	8,457	3,769,593	1,472,425	
Expenses:					
Operating Expenses:					
Personal Service	2,763,122	2,420	2,765,542	—	2,765,542
Operations	—	3,433	3,433	—	3,433
Specific Programs	—	2,755	2,755	—	2,755
Scholarships and Fellowships	190,052	—	190,052	—	190,052
Utilities	32,745	—	32,745	—	32,745
Supplies and Other Services	1,300,996	—	1,300,996	—	1,300,996
Contracted Services	26,291	—	26,291	—	26,291
Interest Expense	—	—	—	91,264	91,264
Depreciation/Amortization	337,387	2,308	339,695	—	339,695
Miscellaneous	32,176	69	32,245	326	32,571
Total Operating Expenses	4,682,769	10,985	4,693,754	91,590	4,785,344
Operating Income (Loss)	(921,633)	(2,528)	(924,161)	1,380,835	
Non-Operating Revenues (Expenses):					
Federal Appropriations, Grants, and Contracts	364,426	—	364,426	(364,426)	—
State Appropriations, Grants, and Contracts	753,957	—	753,957	(753,957)	—
Private Gifts, Grants, and Contracts	127,185	—	127,185	(127,185)	—
Contributions and Intergovernmental	—	2,899	2,899	—	2,899
Total Unrestricted Grants and Contributions					2,899
Investment Earnings:					
Increase (Decrease) in the Fair Value of Investments	(54)	(588)	(642)	—	(642)
Investment and Endowment Income (Loss)	799,523	—	799,523	—	799,523
Interest	—	840	840	1,537	2,377
Interest and Bond Related Expenses	(91,005)	(259)	(91,264)	91,264	—
Gain (Loss) on Sale of Capital Assets	(338)	—	(338)	338	—
Contributions to Others	—	(14)	(14)	—	(14)
Miscellaneous Revenues (Expenses)	165,826	12	165,838	(165,838)	—
Total Unrestricted Investment Earnings					801,244
Total Non-Operating Revenues (Expenses)	2,119,520	2,890	2,122,410	(1,318,267)	
Income Before Other Revenues (Expenses) Or Gains (Losses)	1,197,887	362	1,198,249	62,568	
State Capital Appropriations	114,542	—	114,542	—	114,542
Total Capital Grants and Contributions					114,542
Additions to Endowments	62,568	—	62,568	(62,568)	—
Special Items	2,559	—	2,559	—	2,559
Change in Net Position	1,377,556	362	1,377,918	—	1,377,918
Net Position - Beginning of Year (Note 17)	6,079,540	238,632	6,318,172	—	6,318,172
Net Position - End of Year	$ 7,457,096	$ 238,994	$ 7,696,090	$ —	$ 7,696,090

The notes to the financial statements are an integral part of this statement.

*The **Notes to the Financial Statements** provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.*

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Note 1 - Significant Accounting Policies

A. Financial Statements and Reporting Entity

The accompanying financial statements of the State of Missouri (primary government) and its component units have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The financial statements include the departments, agencies, boards, commissions, and other organizational units over which the State has financial accountability. GASB set forth the following criteria in Statement No. 14, *The Financial Reporting Entity,* for determining financial accountability: appointment of a voting majority of an organization's governing body and either: 1) the ability to impose the State's will on the organization; or 2) the organization's ability to provide specific benefits to, or impose specific burdens on, the primary government. Where the State does not appoint a voting majority of the governing body, the entity would still be included if it is fiscally dependent on the State. Statement No. 39, *Determining Whether Certain Entities are Component Units,* added a requirement to include all entities whose relationship with the State would make it misleading to exclude it. Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34,* improves financial reporting by amending GASB Statement No. 14, *The Financial Reporting Entity,* and Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* in blending component units: 1) if there is a financial benefit or burden relationship with the primary government; 2) management of the primary government has operational responsibility for the component unit's activities; and 3) if the total outstanding debt is expected to be repaid entirely or almost entirely with the resources of the primary government. GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14,* requires component units to be blended if they are incorporated as not-for-profit corporations and the primary government is the sole corporate member.

In addition to the legislative, executive, and judicial branches, the following organizations are included in these financial statements:

Component Units (Blended):

Blended component units are legally separate entities from the State, but are so intertwined with the State that they are, for all practical purposes, the same as the State. They are reported as part of the primary government and blended into the appropriate funds. The following component units are blended because they provide services entirely or almost entirely to the primary government:

Governmental Funds:

Board of Fund Commissioners – The Board was created by state law and is comprised of the Governor, Lieutenant Governor, Attorney General, State Treasurer, and the Commissioner of Administration. The Board's purpose is to issue, redeem, and cancel state general obligation bonds and perform other administrative activities related to state general obligation debt as assigned by law. Separate financial statements are not required or issued for the Board.

Board of Private Investigator and Private Fire Investigator Examiners – The Board was created by state law and is charged with the licensure and regulation of the practice of private investigators and private fire investigators in Missouri. The seven member board shall consist of three private investigators, two private fire investigators, and two public members, appointed by the Governor. The Board is appointed by the primary government. It is therefore considered a blended special revenue fund and shown in the financial statements as part of the primary government.

Note 1 - Significant Accounting Policies (cont.)

Coordinating Board for Early Childhood – The Board was created by state law within the Missouri Children's Services Commission. The Board's purpose is to develop a comprehensive statewide long-range strategic plan for a cohesive early childhood system, and to work with public and private entities for the purpose of promoting and improving the development of Missouri's children from birth through age five. The 17 member Board is composed of representatives from the Governor's Office; the following departments: Health and Senior Services, Mental Health, Social Services, and Elementary and Secondary Education; the judiciary; the Family and Community Trust Board; the Head Start Program; and nine members appointed by the Governor. The majority of the board members are appointed by the primary government and, therefore, separate financial statements are not required for the Board.

Internal Service Funds:

Board of Public Buildings – This is reported with the State Facility Maintenance and Operation Fund. The Board was created by state law and its governing body is made up of the Governor, the Lieutenant Governor, and the Attorney General. Its purpose is to provide state buildings by issuing revenue bonds and to supervise the operations of these facilities. All construction contracts must be approved by the Division of Facilities Management, Design and Construction, and its projects must be approved by the General Assembly. The Board can require state agencies to occupy its projects. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds and pay the costs of operations.

Missouri State Employee's Insurance Plan – The Plan was created to provide basic life insurance to eligible members and is administered through the Missouri State Employees' Retirement System (MOSERS). Death benefits, optional life insurance, and long-term disability benefits are also provided by the Plan for certain members. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209

Missouri Consolidated Health Care Plan (MCHCP) – The Plan was created by state law to provide medical benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate; two members of the House; three members appointed by the Governor; the Director of the Department of Health and Senior Services; the Director of the Department of Commerce and Insurance; the Commissioner of Administration; two members of the system who are current employees; and one member of the system who is a retiree. The management of MCHCP is the responsibility of the Executive Director who is appointed by the Board. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan
P.O. Box 104355
832 Weathered Rock Court
Jefferson City, Missouri 65110-4355

Note 1 - Significant Accounting Policies (cont.)

MoDOT/MSHP Medical and Life Insurance Plan – The Plan provides health and life insurance coverage to eligible employees, retirees, and their dependents of the Missouri Department of Transportation (MoDOT) and the Missouri State Highway Patrol (MSHP). The Plan is administered by a board of trustees consisting of four active MoDOT employees, one retired MoDOT employee appointed by the Director of MoDOT, two active MSHP employees, and one retired MSHP employee appointed by the Superintendent of MSHP. Additional information may be requested from:

Missouri Department of Transportation
Financial Services Division
P.O. Box 270
Jefferson City, Missouri 65102

Pension (and other employee benefit) trust funds:

Missouri State Employees' Retirement System (MOSERS) – The System was created by state law and provides retirement, survivor, and disability benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate, two members of the House, two members appointed by the Governor, three members elected by the System's members, the State Treasurer, and the Commissioner of Administration. The management of MOSERS is the responsibility of the Executive Director who is appointed by the Board. The MOSERS Board of Trustees also oversees the State's Deferred Compensation Plan which is administered by a third party. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209

Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) – The System provides retirement, survivor, and disability benefits to qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff. The System is administered by a board of trustees consisting of three members of the Missouri Highways and Transportation Commission, the Director of the Missouri Department of Transportation, the Superintendent of the Missouri State Highway Patrol, one member of the Senate, one member of the House, one member elected by MoDOT employees, one member elected by the Missouri State Highway Patrol employees, one retired member elected by retired MoDOT employees, and one retired member elected by retired Missouri State Highway Patrol employees. Copies of the System's financial statements may be requested from:

Missouri Department of Transportation and
Highway Patrol Employees' Retirement System
P.O. Box 1930
Jefferson City, Missouri 65102-1930

Note 1 - Significant Accounting Policies (cont.)

Missouri Consolidated Health Care Plan (MCHCP) State Retiree Welfare Benefit Trust – The Trust was established on June 27, 2008, to provide health and welfare benefits for the exclusive benefit of current and future retired employees of the State and their dependents who meet eligibility requirements, except those covered by other State sponsored post-employment benefit plans. The Trust is administered by the MCHCP board of trustees, which also administers the benefits for the active participants of the Plan. The net position and activity related to active participants are reported in an internal service fund. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan
P.O. Box 104355
832 Weathered Rock Court
Jefferson City, Missouri 65110-4355

Missouri State Public Employees' Deferred Compensation Plan – The Missouri State Public Employees' Deferred Compensation Plan is administered by ICMA-RC and oversight of the Plan is provided by the MOSERS board of trustees. Under this Plan, employees are permitted to defer a portion of their current salary until future years. In addition, eligible employees have the opportunity to participate in the Missouri State Employees' Deferred Compensation Incentive Plan. Under this Plan, the State contributes $25, $30, or $35 per month on behalf of any employee who contributes at least that amount to the Missouri State Public Employees' Deferred Compensation Plan and who has been an employee of the State for at least one year. However, due to budget constraints, the State's contribution amount was suspended in March 2010. Copies of financial statements for both Plans may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
Jefferson City, Missouri 65102-0209

Component Units (Discretely Presented):

Discretely presented component units are legally separate entities for which the State is financially accountable. The financial data for these entities is reported separately from the financial data of the primary government.

Note 1 - Significant Accounting Policies (cont.)

Major

College and Universities — The Coordinating Board for Higher Education has certain responsibilities for these institutions and they receive State support. Following are the public college and universities included in the financial statements:

Harris-Stowe State University
3026 Laclede Avenue
St. Louis, Missouri 63103

Lincoln University
820 Chestnut Street
Jefferson City, Missouri 65102

Missouri Southern State University
3950 East Newman Road
Joplin, Missouri 64801-1595

Missouri State University
901 South National Avenue, Room 119
Springfield, Missouri 65897

Missouri Western State University
4525 Downs Drive
St. Joseph, Missouri 64507

Northwest Missouri State University
107 Administration Building
800 University Drive
Maryville, Missouri 64468-6001

Southeast Missouri State University
One University Plaza, Mail Stop 3200
Cape Girardeau, Missouri 63701

State Technical College of Missouri
One Technology Drive
Linn, Missouri 65051

Truman State University
Business Office
100 East Normal
Kirksville, Missouri 63501

University of Central Missouri
316 Administration Building
Warrensburg, Missouri 64093

University of Missouri System
118 University Hall
Columbia, Missouri 65211

Non-Major

Missouri Development Finance Board — The Board was created by state law as an independent, self-supporting, body corporate and politic to promote economic development of the State and was created within the Department of Economic Development. The Board is empowered to issue taxable, tax-exempt, and public purpose infrastructure industrial revenue bonds or notes; provide loans or loan guarantees to eligible businesses; provide loans and grants to political subdivisions to fund public infrastructure improvements; and issue tax credits against certain state income taxes in exchange for contributions made to the Board. The twelve member board is made up of the Lieutenant Governor and the Directors of the Department of Economic Development, the Department of Natural Resources, and the Department of Agriculture, who serve as ex-officio voting members, and eight members appointed by the Governor and confirmed by the Senate. Copies of the Board's financial statements may be requested from:

Missouri Development Finance Board
Governor Office Building
200 Madison Street, Suite 1000
Jefferson City, Missouri 65102

Note 1 - Significant Accounting Policies (cont.)

Missouri Agricultural and Small Business Development Authority — The Authority was created by state law and is authorized to issue bonds to finance agricultural and small business development loans for property acquisitions/renovations and pollution control facilities throughout the State. If for any reason, the Authority ceases to exist, all rights and properties of the Authority will pass to the State. Its governing body consists of seven members appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's financial statements may be requested from:

Missouri Agricultural and Small
Business Development Authority
P.O. Box 630
1616 Missouri Boulevard
Jefferson City, Missouri 65102

Missouri Transportation Finance Corporation — The Corporation is a not-for-profit corporation organized under the Missouri Nonprofit Corporation Law. The Corporation is financed by federal highway and transit dollars, plus state and local matching funds. It is authorized to issue revenue bonds. The Corporation provides loans to assist public and private entities to fund highway and transportation projects throughout the State. Missouri Transportation Finance Corporation's board determines which applicants are extended loans. Copies of the Corporation's financial statements may be requested from:

Missouri Transportation Finance
Corporation
P.O. Box 270
105 West Capitol Avenue
Jefferson City, Missouri 65102

Missouri Wine and Grape Board — The Board was created by state law to further growth and development of the grape growing industry in Missouri and foster the expansion of the grape market for Missouri grapes. The eleven member board consists of seven members representing the grape and wine industry, food service industry, or media marketing industry. The four other members include the director of the Department of Agriculture and the presidents of the Missouri Grape Growers Association, the Missouri Vintners Association, and the Missouri Wine Marketing and Research Council. Copies of the Board's annual report may be requested from:

Missouri Wine and Grape Board
P.O. Box 630
1616 Missouri Boulevard
Jefferson City, Missouri 65102

State Environmental Improvement and Energy Resources Authority — The Authority was created by state law and is authorized to finance, acquire, construct, and equip projects to reduce, prevent, and control pollution and develop the energy resources of the State. The Authority is governed by a five-member board appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's annual report may be requested from:

State Environmental Improvement and
Energy Resources Authority
425 Madison Street
Jefferson City, Missouri 65101

Note 1 - Significant Accounting Policies (cont.)

Related Organizations

Related organizations are excluded from the financial reporting entity because the State's accountability does not extend beyond appointing a voting majority of the organization's board members. Related organizations of the State of Missouri include:

Missouri Health and Educational Facilities Authority –-finances health and educational facilities.

Missouri Higher Education Loan Authority — provides a secondary market for loans made under the Federal Family Education Loan Program.

Missouri Housing Development Commission — finances the purchase, development or rehabilitation of affordable housing and funds housing assistance.

Missouri Technology Corporation — promotes the modernization of businesses through the development of science and technology applications.

Missouri Public Entity Risk Management Fund — provides liability protection to participating public entities, their officials, and employees.

Jackson County Sports Complex Authority — responsible for construction, operation, and financing of the Jackson County Sports Complex.

Kansas City Regional Sports Complex Authority — responsible for the study and review of all current major sports leagues, clubs, or franchises in Kansas City.

St. Charles County Convention and Sports Facility Authority — responsible for planning, constructing, and managing convention and sports facilities in the St. Charles area.

Missouri Cotton Growers' Organization — organized for boll weevil eradication.

Universal Service Board — organized to ensure just, reasonable, and affordable rates for comparable essential local telecommunication services throughout the State.

Interstate Commission for Adult Offender Supervision — responsible for promoting public safety and protecting the rights of victims through the control and regulation of the interstate movement of adults placed under community supervision.

Board of Trustees of the Missouri Mesothelioma Risk Management Fund — provides coverage of liabilities for participating employers relating to mesothelioma awards.

P-20 Council — organized to create a more efficient and effective education system that more adequately prepares students for the challenges of entering the workforce.

Missouri Propane Safety Commission — responsible for developing comprehensive plans and programs for the prevention, control, and abatement of propane-related accidents in Missouri.

Missouri Family Trust Board of Trustees — provides trust services for persons with disabilities.

Note 1 - Significant Accounting Policies (cont.)

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements:

The government-wide financial statements focus on the government as a whole. The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Governmental activities include governmental type funds and internal service funds. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services and consist of enterprise funds.

The Statement of Net Position presents the reporting entity's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Indirect costs, such as depreciation/amortization expense, are included in the direct expenses reported for individual functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are instead reported as general revenues.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized when incurred. Fiduciary funds have been excluded from the government-wide financial statements because, by definition, the resources of these funds cannot be used to support government operations. Generally, interfund transactions have also been eliminated. Some interfund transactions, such as the exchange of services, were not eliminated because doing so would mistakenly understate both expenses of the buyer and revenues of the seller.

Fund Financial Statements:

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide statements. For governmental and proprietary fund financial statements, the emphasis is on major individual governmental and enterprise funds, with each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Internal service funds are also aggregated and reported in a separate column on the proprietary fund financial statements.

Note 1 - Significant Accounting Policies (cont.)

The governmental fund financial statements are presented using the current financial resources measurement focus and modified accrual basis of accounting. With the current financial resources measurement focus, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to pay current period liabilities. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Material revenues susceptible to accrual include federal grants and sales and income taxes. Expenditures are recognized when the related fund liability is incurred except for the following:

- Principal and interest on general long-term debt is recorded as an expenditure when due.
- Compensated absences (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid.
- Inventories are reported as expenditures when purchased, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method.

The proprietary, pension (and other employee benefit) trust, private-purpose trust, and custodial fund financial statements are presented using the economic resources measurement focus and accrual basis of accounting. With the economic resources measurement focus, assets, deferred outflows, liabilities, and deferred inflows associated with the operation of these funds are included on the Statement of Net Position. Under the accrual basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary fund-type operating statements present revenues and expenses in total net position. Operating revenues and expenses in proprietary funds are classified as those activities that make up the primary ongoing operations associated with those funds. Non-operating revenues and expenses in proprietary funds are classified as those activities that are deemed incidental or unusual for those funds.

The discretely presented component unit financial statements are presented using the economic resources measurement focus and accrual basis of accounting with the following exception in regard to the college and universities. Revenues and related expenditures in connection with the summer sessions in progress at June 30 are deferred at that date.

The State reports the following major funds categories:

General Fund – accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Major revenues include contributions and taxes.

Public Education – provides general and special education needs of the State and other related areas such as library services and student loans. Major revenues include contributions and taxes.

Conservation and Environmental Protection – provides for the preservation of the State's wildlife and environment. Major revenues include contributions, taxes and licenses, fees, and permits.

Missouri Road Fund – accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Major revenues are from contributions.

State Lottery – accounts for proceeds from the sale of lottery tickets and all other moneys credited to this fund. A minimum of 45% of the moneys are used for prizes. Major revenues are from sales of lottery tickets.

Unemployment Compensation – accounts for contributions, payments, and federal loans collected under the provisions of the Unemployment Compensation Law to pay benefits. Major revenues include federal and employer contributions.

Note 1 - Significant Accounting Policies (cont.)

Missouri Veterans' Homes - accounts for fees to provide services for persons confined to one of the veterans' homes. Major revenues are from contributions and fees from services provided.

C. Basis of Presentation

The State's financial practices are based upon fund accounting concepts. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and fund balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The accompanying financial statements are structured into three categories of funds and discretely presented component units:

Primary Government:

Governmental Funds include the General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. These funds account for the revenues and expenditures, capital outlay, and certain debt service of the State.

Proprietary Funds include enterprise funds and internal service funds. These funds account for the cost of certain services provided by the State.

Fiduciary Funds include pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds. These funds account for assets held by the State in a trustee or custodial capacity for individuals, other governments, and other entities.

Discretely Presented Component Units:

Major

College and Universities account for moneys from student tuition and fees, federal and state grants, debt proceeds, gifts and contributions, state appropriations, investments, and endowments. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

Non-Major

Non-Major Component Units account for moneys from bond proceeds, loans, contributions, gifts, grants, and other revenue sources. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

D. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include bank accounts, petty cash, and all investments with an original maturity of 92 days or less, such as certificates of deposit, money market certificates, and repurchase agreements. Cash and cash equivalents on the Proprietary Funds Statement of Cash Flows are also reported under this definition. This definition excludes Fiduciary funds. Cash balances of most state funds are pooled and invested by the State Treasurer (see *Note 3)*.

Note 1 - Significant Accounting Policies (cont.)

E. Investments

These are long-term investments with an original maturity greater than 92 days, which are expected to be held to maturity and redeemed at face value. The majority of investments are reported in pension (and other employee benefit) trust funds, however, investments are held in all fund types. Repurchase agreements held by the State Treasurer's Office are reported at amortized cost. The Missouri State Public Employees' Deferred Compensation Plan and the Missouri State Public Employees' Deferred Compensation Incentive Plan report their Stable Value Funds at contract value. The Missouri State Employees' Retirement System reports their cash equivalents at cost plus accrued interest. All other investments of the State are reported at fair value.

There are multiple funds that have income from investments which are directed to the General Fund. These funds consist of special revenue, enterprise, internal service, private-purpose, and custodial funds.

F. Interfund Receivables/Payables

The State makes various transactions between funds or between the primary government and component units to distribute interest earnings, finance operations, provide services, and acquire capital assets. These receivables at June 30 are classified as "due from other funds" or "due from primary government/component units" on the Balance Sheet and Statement of Net Position. Payables are classified as "due to other funds" or "due to primary government/component units" on the Balance Sheet and Statement of Net Position (see *Note 15)*. These receivables/payables are due within one year. Any receivables/payables that are due to and due from an enterprise fund are eliminated on the face of the Proprietary Funds Statement of Net Position. If any receivables/payables that remain after this elimination are both in the same activity (Governmental), they are eliminated at the Government-Wide Statement of Net Position. Interfund receivables/payables between the primary government and the component units or the fiduciary funds are reclassified as accounts receivable/payable at the government-wide level. Any remaining interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

G. Advances to/from Other Funds

Long-term interfund receivables are classified as "advances to other funds" or "advances to primary government/component units" on the Balance Sheet and Statement of Net Position. Long-term interfund payables are classified as "advances from other funds" or "advances from primary government/component units" on the Balance Sheet and Statement of Net Position (see *Note 15)*. These receivables/payables are eliminated if both the receivable and payable are in the same activity (Governmental). Advances to/from that are between the primary government and the component units are reclassified as accounts receivable/payable at the government-wide level. Any remaining long-term interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

H. Inventories

Inventories in the governmental funds consist of expendable supplies held for consumption, the cost of which is recorded as an expenditure at the time of purchase, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method. Inventory balances for governmental funds are shown in the nonspendable fund balance classification. Inventories in the proprietary funds consist of both expendable supplies held for consumption and the cost of goods held for resale, the cost of which is recorded as an expense as they are used. Inventories are valued at cost using various methods such as moving average; weighted average; and first-in, first-out.

Note 1 - Significant Accounting Policies (cont.)

I. Capital Assets

Capital assets, which include construction in progress, software in progress, infrastructure in progress, land, land improvements, permanent and temporary easements, buildings and improvements, equipment, software, trademarks, and infrastructure assets, are valued at historical cost or estimated historical cost if actual historical cost is not available. The estimate of historical cost was based on current appraised value indexed to the date of acquisition. Donated capital assets are reported at estimated acquisition value at the time received. Capital assets acquired through lease agreements and financed purchases are capitalized at the inception of the agreement (see *Notes 5, 6, and 11)*.

Infrastructure assets (including highways, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items) are capitalized. Interest costs incurred during construction of capital assets are not capitalized.

The capitalization threshold for all capital assets is as follows: land improvements – $15,000, buildings and improvements – $15,000, software and trademarks – $5,000, and equipment – $1,000. No dollar threshold is set for land, easements, or infrastructure.

Capital assets are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 to 50 years, land improvements and building improvements – 15 to 20 years, temporary easements – term of easement, equipment – 2 to 5 years, software – 3 to 5 years, trademarks – 10 years, and infrastructure – 12 to 50 years. Construction in progress, software in progress, infrastructure in progress, land, and permanent easements are not depreciated/amortized.

Most works of art and historical treasures are not capitalized or depreciated/amortized. The State's non-capitalized collections include the historical artifacts at the various state museums and historical sites, monuments, and other art throughout the capitol grounds. Assets that were previously capitalized continue to be reported in the government-wide financial statements.

Component unit capital assets are stated at cost and are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 years, land improvements and building improvements – 20 years, equipment – 5 to 15 years, and software – 3 to 5 years.

J. Deferred Outflow of Resources and Deferred Inflow of Resources

In addition to assets, the Statement of Net Position/Balance Sheet may report a separate line item for deferred outflows of resources. Deferred outflows of resources consist of the decrease of net position by the State that is applicable to a future reporting period and will not be recognized as outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position/Balance Sheet may report a separate line item for deferred inflows of resources. Deferred inflows of resources consist of the increase of net position by the State that is applicable to a future reporting period and will not be recognized as inflow of resources (revenue) until then.

K. Unearned Revenues

Unearned revenues are amounts collected in advance of the year in which earned.

Note 1 - Significant Accounting Policies (cont.)

L. Long-Term Debt

Long-term liabilities that will be financed from governmental funds are not reported on the fund financial statements. However, the long-term liabilities are reported on the government-wide financial statements. The reconciliation between fund financial statements and government-wide financial statements includes a line item for the long-term liabilities of governmental funds. These long-term liabilities include the following:

1. Due to Other Entities includes outstanding principal on advances from other governments and contractual obligations to other governments. The expenditures are recorded in the appropriate governmental funds when the liability is paid (see *Note 10)*.

2. Outstanding principal for general obligation debt. The expenditure for payment of principal and interest for general obligation debt is recorded in the debt service funds when paid (see *Note 11)*.

3. Outstanding principal for bonds issued by the Board of Public Buildings, bonds issued by the Health and Educational Facilities Authority, the Regional Convention and Sports Complex Authority, the Missouri Development Finance Board, and the State Road Bonds issued by the Missouri Highways and Transportation Commission. The expenditure for payment of principal and interest for these bonds is recorded in the appropriate governmental funds when paid (see *Note 11)*.

4. Bond premiums are deferred and amortized over the life of the bonds using the effective interest rate method in the government-wide financial statements. Bonds payable are reported net of the applicable bond premium.

   In the fund financial statements, governmental fund types recognize bond premiums during the current period. Premiums on debt issuances are reported as other financing sources (see *Note 10)*.

5. Obligations under leases and financed purchases reported include the present value of net minimum future lease payments, which will be paid from the General Fund, various special revenue funds, proprietary funds, and the Missouri Road Fund (see *Notes 6 and 11)*.

6. Pollution remediation liabilities are measured based on the pollution remediation outlays expected to be incurred to settle those liabilities. These liabilities include all remediation work that the State expects to perform, including work expected to be performed for other responsible parties or potentially responsible parties, whether or not the State is required to do that work. For goods or services used for pollution remediation activities, amounts that are normally expected to be liquidated with expendable available financial resources are recognized as liabilities upon receipt of those goods and services (see *Note 22)*.

7. Asset Retirement Obligations are measured based on the best estimate of the current value of outlays expected to be incurred. These liabilities include all legally enforceable amounts associated with the future retirement of a tangible capital asset. Liabilities and expenditures are recognized for goods and services used for asset retirement activities upon receipt of those goods and services (see *Note 23*).

Note 1 - Significant Accounting Policies (cont.)

8. Compensated absences include accumulated unpaid vacation and compensatory time accruals and related employer payroll taxes. These amounts are not accrued in the governmental funds, but are recorded as expenditures when paid (see *Note 10)*.

   Vacation leave is accumulated at a rate of 10 to 14 hours per month depending on the number of years of employment. Accumulated vacation leave cannot exceed twice the number of vacation hours earned annually. Compensatory time is accumulated as earned by an individual employee.

   Sick leave is accumulated at a rate of 10 hours per month with no limit to the amount which can be accumulated. Accumulated sick leave is not paid upon employee termination and does not represent a liability of the State. However, unused sick leave may be converted to additional credited service upon retirement (usable only for benefit computation, not eligibility).

9. Claims and contingent liabilities include estimates of the risk of loss related to tort liability, general liability, motor vehicle liability, contractor liability, and injuries to employees. These liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. These losses include an estimate of claims that have been incurred, but not reported. Expenditures are recorded in the fund from which the liability is paid (see *Notes 21* and *24*).

10. The State provides postemployment health care (OPEB) and life insurance benefits to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the MoDOT/ MSHP Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer defined benefit plan, while MHPML and CEIP are single-employer defined benefit plans. Health care benefits and MOSERS life insurance benefits are funded through both employer and employee contributions. The University of Missouri's OPEB plan is a single-employer defined benefit plan for all qualified employees.

    For the purposes of measuring the total/net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from have been recognized on the same basis as they are reported by the plans. Employer contributions are recognized as revenue and reported when due and payable. Benefits are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value (see *Note 8)*.

11. The State has two major retirement systems which cover substantially all State employees and a retirement plan for University of Missouri employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple employer defined benefit public employee retirement plan administered by MOSERS. MOSERS also administers the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employee retirement plan. The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees.

    For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value (see *Note 7)*.

Note 1 - Significant Accounting Policies (cont.)

Long-term liabilities of all proprietary, pension (and other employee benefit) trust, and private-purpose trust funds are accounted for in the respective funds.

M. Net Position and Fund Balance

The difference between fund assets, deferred outflows, liabilities, and deferred inflows is reported as "Net Position" on the government-wide, proprietary, fiduciary, and component unit fund statements and "Fund Balance" on the governmental fund financial statements.

Net Position is reported in three categories:

Net Investment in Capital Assets – An account used to segregate the portion of net position attributable to capital assets and related debt. It consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributed to acquisition, construction, or improvement of those assets.

Restricted Net Position – An account used to segregate the portion of net position that have constraints on their use, which are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through enabling legislation.

Enabling legislation authorizes the State to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. At June 30, 2021, net position restricted by enabling legislation equaled $750,577,000 for governmental activities.

Unrestricted Net Position – An account used to segregate the portion of net position that does not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, generally the State uses restricted resources first, then unrestricted resources as they are needed. However, there may be instances in which restricted funds may only be spent in proportion to unrestricted funds spent.

Governmental Fund Balance Classifications

The State's fund balances are classified as:

Nonspendable – Amounts that are not expected to be converted to cash or amounts that are legally or contractually required to be maintained intact.

Restricted – Amounts that are restricted for specific purpose due to constraints that are externally imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the legislature. Committed amounts cannot be used for other purposes unless the General Assembly passes legislation to remove the restraints.

Assigned – Amounts that are constrained by the legislature's intent to be used for a specific purpose, but do not meet the criteria for restricted or committed. The constraint for assigned fund balance is established by the Revised Statutes of the State of Missouri.

Unassigned – Amounts that do not meet the criteria of any of the classifications listed above.

Negative Fund Balance

A negative fund balance is prohibited in all fund balance classifications except Unassigned. When a negative fund balance exists, the shortfall would be covered by the next fund balance classification for that specific purpose.

Note 1 - Significant Accounting Policies (cont.)

N. Interfund Transactions

During the fiscal year, the State incurs various transactions between funds, including expenditures and transfers of resources to distribute interest earnings, finance operations, provide services, service debt, and acquire capital assets. Interfund transactions consist of these three types:

1. Transactions that would be treated as revenues or expenditures/expenses, if they involved organizations external to the State, are similarly treated when involving other funds of the State. Major transactions that fall into this category include payments to internal service funds from other funds for services rendered.

2. Transactions that reimburse another fund for an expense reduce the expenses of the fund that is being reimbursed and increase the expenses for the fund doing the reimbursement. Therefore, they are not shown on the face of the statements.

3. Operating subsidies and transfers from funds receiving revenues to funds through which the resources are to be expended are classified as transfers (see *Note 16)*. These transactions are eliminated on the face of the financial statements if the transfer in and transfer out are either both in governmental funds or both in enterprise funds. Of the remaining transfers, any transfers in and transfers out that are within the governmental activities are eliminated at the Government-Wide Statement of Activities.

O. Property Taxes

Presently there is a state property tax of three cents on each hundred dollars assessed valuation on all real estate and personal property. The tax collected is deposited into the Blind Pension Fund, which is a component of social assistance.

Property taxes in Missouri are levied by October 31 of each year on assessed valuation as of January 1 of that year. Property taxes are due and payable by December 31 and penalties on unpaid taxes are imposed after that date. Assessed values are established by each county assessor's office and are calculated as a percent of market value except for agricultural land which is calculated on productive capability. The percentage for real property varies according to use: residential at 19%, commercial at 32%, and agricultural at 12%. Personal property is assessed according to type with the majority at 33 1/3% of market value.

Note 2- Reporting Changes and Classifications

The State of Missouri implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB) for the fiscal year ending June 30, 2021:

- GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities of all state and local governments and how those activities should be reported. This statement changes the presentation of Fiduciary activities, located on the following statements: Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position, Combining Statement of Fiduciary Net Position Custodial Funds, and the Combining Statement of Change in Fiduciary Net Position Custodial Fund.

- GASB Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*, which defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. It also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit. This statement has no impact on the State's ACFR.

- GASB Statement No. 93, *Replacement of Interbank Offered Rates*, which establishes accounting and financial reporting requirements related to the replacement of the London Interbank Offered Rate (LIBOR) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. This statement has no impact on the State's ACFR.

The State of Missouri has reclassified 22 funds for the fiscal year ended June 30, 2021. These funds were reclassified due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*

Note 3 - Deposits and Investments

The State Treasurer's Office maintains a cash and short-term investment pool that is used by substantially all state funds of the primary government. These funds do not include accrued interest. Certain organizational units are authorized to administer assets designated to their organization in a manner similar to the deposit and investment activities of the State as a whole. Summarized on the following page is the portfolio that represents the "Cash and Cash Equivalents," "Investments," "Restricted Assets – Cash and Cash Equivalents," and "Restricted Assets – Investments" as reported at June 30, 2021.

A. Deposits

The State minimizes custodial credit risk by restrictions set forth in state law and stipulations in the State Treasurer's Office Investment Policy. Custodial credit risk is risk that, in the event of the failure of a depository financial institution, the State will not be able to recover deposits or will not be able to recover collateralized securities that are in the possession of an outside party. Statutes restrict the State Treasurer's Office to deposit funds in financial institutions that are physically located in Missouri, which are selected based on financial stability and community involvement. The financial institution's loan to deposit ratio must exceed 50% at the time of deposit and deposits must be collateralized at least 100% in excess of FDIC coverage with approved securities. Deposits must have a maturity of five years or less and earn interest at varying rates based on State law.

Primary Government

At June 30, 2021, the bank balance of the primary government's deposits was $1,450,658,000. Of the bank amount, $13,936,000 was exposed to custodial credit risk by being uninsured and collateralized with securities held by the pledging financial institutions, $605,611,000 was held by the U.S. Treasury, and the remainder was not exposed to custodial risk.

Note 3 - Deposits and Investments (cont.)

Fiduciary

At June 30, 2021, the bank balance of the deposits of the fiduciary funds was $90,150,000.

Component Units

Information on the component units' deposits is available within their individual financial statements.

B. Investments

Statutes authorize the State Treasurer's Office to invest in U.S. Treasury or Agency securities maturing within five years, commercial paper and banker's acceptances maturing within 180 days, or in repurchase agreements maturing within 90 days secured by U.S. Treasury, or Agency securities of any maturity. There have been no violations of these investment restrictions during fiscal year 2021.

The State Treasurer's Office minimizes credit risk, the risk of loss due to the failure of the security issuer or backer, by establishing a pre-approved list of financial institutions and companies that will be used to purchase commercial paper. The State Treasurer's Office also conducts regular credit monitoring, pre-qualifies the financial institutions and brokers/dealers with which the State Treasurer's Office will do business for broker services and repurchase agreements, and diversifies the portfolio to reduce potential losses on individual securities.

Custodial credit risk is the risk that, in the event of failure of the counterparty to a transaction, the State will not be able to recover the value of their investment or collateral securities that are in the possession of an outside party. The State Treasurer's Office minimizes custodial credit risk by requiring that all securities be held in the State's name at the State's custodial bank, Wells Fargo Bank, National Association, or at one of the State Treasurer's Office approved collateral custodians.

Primary Government

At June 30, 2021, the reported amount of the primary government's investments was $8,255,089,000. Of this amount, $196,069,000 was exposed to custodial credit risk because it was uninsured and unregistered with securities held by the State's counterparty.

Fiduciary

At June 30, 2021, the reported amount of the fiduciary funds investments was $19,542,386,000.

Component Units

Information on the component units investments is available within their individual financial statements.

Note 3 - Deposits and Investments (cont.)

The following table (in thousands of dollars) provides information about the interest rate risks associated with the State's investments. Statutes also authorize investment of funds not held by the State Treasurer's Office. The externally-held internal service funds, the custodial and pension (and other employee benefit) trust funds, and the component units, in accordance with statutory authority, invest primarily in U.S. government securities, repurchase agreements, preferred and common stocks, bonds, real estate, fixed income securities, mutual funds, and investments in limited partnerships. The investments include certain short-term cash equivalents, various long-term items, and restricted assets by maturity, or in certain instances, a weighted average maturity in years. The State Treasurer's Office minimizes the risk of the market value of securities falling due to changes in interest rates by maintaining an effective duration of less than 3.5 years, and holding at least 30% of the portfolio's total market value in securities with a maturity of 12 months or less.

	Maturity in Years					
	Less than 1	1-5	6-10	More than 10	No Maturity	Total Fair Value *
All Fund Types except Fiduciary Funds and Component Units:						
U.S. Treasury Securities	$ 235,524	$ 539,687	$ 10,742	$ 12,199	$ —	$ 798,152
U.S. Agency Securities	549,346	3,989,963	—	—	—	4,539,309
U.S. Government Guaranteed Mortgages	422	2,106	—	—	—	2,528
Collateralized Mortgage Obligations	289	3,812	—	—	—	4,101
U.S. Agency-Sponsored Securities	10,848	144,506	—	—	—	155,354
Repurchase Agreements	2,194,105	—	—	—	—	2,194,105
Stocks	—	—	—	—	9,521	9,521
Certificates of Deposit	251	1,939	501	—	—	2,691
Mutual Funds	—	—	—	—	1,935	1,935
Commercial Paper	547,393	—	—	—	—	547,393
Subtotal	3,538,178	4,682,013	11,243	12,199	11,456	8,255,089

Note 3 - Deposits and Investments (cont.)

	Maturity in Years					
	Less than 1	1-5	6-10	More Than 10	No Maturity	Total Fair Value *
Fiduciary Funds:						
U.S. Government Securities	—	—	19,396	46,986	—	66,382
U.S. Treasury Securities	1,046,313	2,683,018	—	1,771,567	—	5,500,898
U.S. Agency Securities	109,952	56,946	21,037	53,474	—	241,409
U.S. Government Mortgage-Backed Securities	—	17,539	343	21,343	—	39,225
Repurchase Agreements	990,441	—	—	—	—	990,441
Stocks	—	—	—	—	535,617	535,617
Bonds	228	928,817	445,868	123,938	465	1,499,316
Commercial Paper	2,517	—	—	—	—	2,517
International Equities	—	—	—	13,506	—	13,506
Mortgages/ Real Estate	8	5,048	119	36,712	659,560	701,447
Asset-Backed Securities	—	10,068	113,961	153,735	—	277,764
Short-Term Securities	1,337,323	—	—	—	—	1,337,323
Exchange Traded Funds	—	—	—	—	30,172	30,172
Mutual Funds	—	—	—	—	1,797,900	1,797,900
Alternatives/ Limited Partnership	—	—	—	—	6,376,345	6,376,345
Absolute Return	—	—	—	—	108,412	108,412
Other	—	—	—	—	23,712	23,712
Subtotal	3,486,782	3,701,436	600,724	2,221,261	9,532,183	19,542,386
Total Investments	$ 7,024,960	$ 8,383,449	$ 611,967	$ 2,233,460	$ 9,543,639	$ 27,797,475

*The State Treasurer's Office reports their repurchase agreements and certificates of deposit in the amount of $2,159,000 at amortized costs. The Missouri State Public Employees Deferred Compensation Plan and the Missouri State Public Employees Deferred Compensation Incentive Plan reports their Stable Value Funds in the amounts of $547,000 and $347,000 respectively, at contract value. The Missouri State Employees' Retirement System reports their cash equivalents in the amount of $760,000, at cost plus accrued interest.

The State minimizes concentration of credit risk, the risk attributed to the magnitude of an investment in a single issuer. State statute prohibits the State Treasurer's Office from investing more than 15% of the total time deposits with any single financial institution. State investment policy limits investment in commercial paper to 10% of the total portfolio per issuer and no more than 15% of the total portfolio may be invested in repurchase agreements with a single counterparty. Addendum C to the investment policy temporarily increases this limit to 30% of the total portfolio through December 31, 2021. Addendum A to the investment policy limits the total amount of linked deposits a financial institution may receive to 20% of the statutory cap set forth in Section 30.753.1, RSMo. There are no restrictions in the amount that can be invested in U.S. securities. During fiscal year 2021, the State did not have any instances of noncompliance with these requirements and policies.

Note 3 - Deposits and Investments (cont.)

Fair Value Measurement

The State of Missouri categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurements and Application.* The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

- Level 1 – Unadjusted quoted prices for identical instruments in active markets.
- Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are unobservable.
- Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lower level input that is significant to the valuation. The State's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The State Treasurer's Office uses the market approach for the determination of the fair value of investments, except for repurchase agreements and certificates of deposit, which are measured at amortized costs.

Debt, equities, and investment derivatives classified in level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

Debt securities and liabilities classified in level 2 have non-proprietary information that was readily available to market participants from multiple independent sources, which are known to be actively involved in the market. Pricing inputs may include market quotations, yields, maturities, call features, and ratings. A portion of the derivative securities classified in level 2 are securities whose values are derived daily from associated traded securities. Other investments listed as level 2 include debt securities where an independent pricing evaluator had direct observable information, including: trading volume, multiple sources of market data and benchmark spreads. FX forwards are included due to the valuation coming from observable forward rates on the underlying currencies. The equity index swap is included because valuation inputs include an observable interest rate and the underlying index.

Investments listed as level 3 include debt securities where an independent pricing evaluator did not have direct observable information for comparable securities. Significant inputs used in the valuation are not available aside from the evaluator providing the price. Direct investments in private equity, real estate, credit, and real assets are included because the valuation techniques utilize discounted cash flows or other non-observable market information.

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2021 for the Primary Government (in thousands):

		Fair Value Measurements Using		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equity Securities				
Repurchase Agreements	$ 45,208	$ 10,448	$ 34,760	$ —
Stocks	9,521	9,521	—	—
Mutual Funds	1,935	1,935	—	—
Total Equity Securities	56,664	21,904	34,760	—
Debt Securities				
U.S. Treasury Securities	798,152	44,504	753,648	—
U.S. Agency Securities	4,539,309	—	4,539,309	—
U.S. Government Guaranteed Mortgages	2,528	—	2,528	—
Collateralized Mortgage Obligations	4,101	—	4,101	—
U.S. Agency- Sponsored Securities	155,354	—	155,354	—
Certificates of Deposit	2,448	2,448	—	—
Commercial Paper	547,393	—	547,393	—
Total Debt Securities	6,049,285	46,952	6,002,333	—
Total Primary Government Investments	$ 6,105,949	$ 68,856	$ 6,037,093	$ —

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2021 for the Fiduciary funds (in thousands):

	Total	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short Term Securities	$ 567,457	$ 567,457	$ —	$ —
Equity Securities				
Stocks	221,666	219,692	1,902	72
Exchange Traded Funds	30,172	30,172	—	—
Mutual Funds	561,900	561,900	—	—
Real Estate	659,561	659,561	—	—
Other Investments	9,887	9,887	—	—
Total Equity Securities	1,483,186	1,481,212	1,902	72
Debt Securities				
U.S. Treasury Securities	5,567,636	5,468,777	69,741	29,118
U.S. Agency Securities	241,290	42	241,248	—
Commercial Paper	2,517	—	2,517	—
Collateralized Debt Obligations	258,706	—	101,046	157,660
Repurchase Agreements	980,154	80,154	900,000	—
Bonds and Asset Backed Securities	577,207	—	504,925	72,282
Non U.S Sovereign	21,860	—	21,860	—
Mortgage Backed Securities	87,948	—	64,041	23,907
Total Debt Securities	7,737,318	5,548,973	1,905,378	282,967
Private Markets*				
Private Equity	477,537	—	—	477,537
Real Estate	132,862	—	—	132,862
Real Assets	333,377	(423)	—	333,800
Opportunistic Debt	310,914	41,424	—	269,490
Total Private Markets	1,254,690	41,001	—	1,213,689

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2021 for the Fiduciary funds (in thousands) (cont.):

	Total	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Derivative Instruments				
Future Contracts	$ (2,956)	$ (2,956)	$ —	$ —
Interest Rate Swap	16,782	—	—	16,782
Equity Swaps	(1,794)	—	(1,794)	—
Total Investment Derivative Instruments	12,032	(2,956)	(1,794)	16,782
Total Investments by Fair Value Level	$ 11,054,683	$ 7,635,687	$ 1,905,486	$ 1,513,510

Investments Measured at the Net Asset Value (NAV):

	Total
Active Hedge Funds	$ 2,304,981
Commingled equity funds	1,927,135
Commingled fixed income funds	288,560
Commingled short-term investment funds	166,997
MOSERS investment portfolio fund	3,955
Missouri target date funds	1,241,611
Private equity funds	572,305
Private real estate and timber funds	324,509
Total investments Measured at NAV	$ 6,830,053
Total Investments Measured at Fair Value	$ 17,884,736
Other Obligations	
Reverse Repurchase Agreements	$ 3,723,313
Total Other Obligations	$ 3,723,313
Other Investments	
Reported at Contract Value	$ 894,866
Total Other Investments	$ 894,866

As of June 30, 2021, Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) has unfunded commitments in private markets investments consisting of $122,196,000 in private equity, $102,005,000 in real estate, $112,840,000 in real assets, and $232,133,000 in opportunistic debt.

Note 3 - Deposits and Investments (cont.)

Investments Measured at the Net Asset Value as of June 30, 2021, (in thousands):

Investments	Fair Value	Unfunded Commitments (U.S. Dollars)	Redemption Frequency (If currently eligible)	Redemption Notice Period (Days)
Active hedge funds				
Equity long/short[1]	$ 19,691	$ —	Quarterly	45
Equity market neutral[2]	109,396	—	Quarterly	90
Event driven[3]	238,370	—	Semi-Annually for MOSERS; Monthly for MPERS	60-90
Fund-of-funds[4]	1,044,482	—	Monthly	95
Global asset allocation[5]	29,581	—	Monthly	5-60
In liquidation[6]	12,936	—	N/A	N/A
Macro[7]	63,489	—	Quarterly	30
Merger arbitrage[8]	146,114	—	Monthly	45
Multi-strategies[9]	568,886	—	Monthly, Quarterly for MOSERS; Monthly for MPERS	60-90
Quantitative[10]	70,743	—	Monthly	30
Structured credit - relative value[11]	1,293	—	Quarterly	60
Total active hedge funds	2,304,981	—		
Commingled equity funds[12]	1,927,135	—	Daily, Monthly	0-30
Commingled fixed income funds[13]	288,560	—	Daily	2
Commingled short-term investment funds[14]	166,997	—	Daily	0
MOSERS investment portfolio fund[15]	3,955	—	Monthly	None
Missouri target date funds[16]	1,241,611	—	Daily	None
Private equity funds[17]	572,305	455,023	N/A	N/A
Private real estate and timber funds[17]	324,509	49,352	Daily for MPERS	90 days for MPERS
Total investments measured at NAV	$ 6,830,053	$ 504,375		

The following is a description of valuation methodologies used for assets recorded at fair value.

Note 3 - Deposits and Investments (cont.)

[1] Long/short equity hedge funds – This value is 100% from MPERS. Consisting of one fund, this strategy invests in both long and short in Asia Pacific equity securities, with a goal of adding growth and minimizing market exposure. Due to contractual lock-up restrictions, the value of these investments is eligible for redemption in the next six months.

[2] Equity market neutral hedge fund – This value is 100% from MOSERS. This consists of one fund whereby the strategy invests in both long and short in U.S. and global equity securities, with the goal of having little to no net market exposure. This investment is valued at NAV, is redeemable quarterly and is not subject to lockup restrictions.

[3] Event driven hedge funds – This value is 92.7% from MOSERS (with a redemption period of 60 days) and 7.3% from MPERS (with a redemption period of 90 days). Consisting of one fund for MOSERS and one fund for MPERS, this strategy seeks to gain an advantage from pricing inefficiencies that may occur in the onset or aftermath of a corporate action or related event. This investment is valued at NAV, redeemable semi-annually, and is not subject to lockup restrictions for MOSERS. Due to contractual lock-up restrictions, the value of this investment is eligible for redemption in the next four months for MPERS.

[4] Fund-of-funds – This value is 100% from MOSERS. Consisting of three funds, these funds seek to provide diversification by holding a number of funds within a single fund structure. These investments are redeemable monthly, and are subject to liquidation of the underlying funds.

[5] Global asset allocation – This value is 100% from MPERS. Consisting of one fund, this strategy is highly diversified and uses fundamental research to develop systematic rules for trading positions. Due to contractual lock-up restrictions, the value of this fund is eligible for redemption in the next 35 days.

[6] Pending liquidated hedge funds – This value is 92.4% from MOSERS and 7.6% from MPERS. MOSERS has nine hedge funds that have been fully redeemed as of June 30, 2021, which are awaiting final distribution of the proceeds, which will be received upon sale of the underlying investments or upon completion of the audit of financial statements for MOSERS. MPERS has a small investment in two hedge funds that are in liquidation and have been closed, and MPERS is awaiting the sale of the final assets.

[7] Macro hedge funds – This value is 100% from MOSERS. Consisting of one fund, this strategy seeks to take advantage of macroeconomic dislocations between countries by trading a number of different markets and financial instruments. This investment is redeemable quarterly, and is not subject to lock-up restrictions.

[8] Merger arbitrage hedge fund – This value is 100% from MOSERS. Consisting of one fund, this strategy invests in the common stock of companies that are involved in publicly announced mergers and seeks to generate attractive returns while dampening volatility. This investment is valued at NAV, is redeemable monthly, and is not subject to lock-up restrictions.

[9] Multi-strategy hedge fund – This value is 96.6% from MOSERS and 3.4% from MPERS. Consisting of three funds for MOSERS and two funds for MPERS, these funds aim to pursue varying strategies in order to diversify risks and reduce volatility. These investments are redeemable monthly or quarterly, but are subject to lock-up restrictions for MOSERS. Due to contractual restrictions, the value of these investments is eligible for redemption in the next six months for MPERS.

[10] Quantitative hedge funds – This value is 100% from MOSERS. Consisting of two funds, this strategy attempts to achieve uncorrelated returns using advanced statistical methods to select securities across liquid public markets. These investments are redeemable monthly, and are not subject to lock-up restrictions.

Note 3 - Deposits and Investments (cont.)

[11]Structured credit – relative value – This value is 100% from MPERS. As of June 30, MPERS had one fund that is in liquidation in this strategy.

[12]Commingled equity funds – This value is 85.8% from MOSERS (with a redemption period of 1-10 days) and 14.2% from MPERS (with a redemption period of 0-30 days). These international equity funds (6 for MOSERS and 3 for MPERS) are considered to be commingled in nature. For MPERS, due to contractual lock-up restrictions, 65% of this capital is eligible for redemption in one month; the remaining 35% has daily liquidity.

[13]Commingled fixed income funds – This value is 100% from MOSERS. One fixed income fund is considered to be commingled in nature. This investment is valued at the NAV held at the end of the period based upon the fair value of the underlying investment.

[14]Commingled short-term investment funds – This value is 100% from MOSERS. Two short-term investment funds are considered to be commingled in nature. These investments are valued at the NAV held at the end of the period based upon the fair value of the underlying investments.

[15]MOSERS Investment Portfolio (MIP) fund – This value is 84.7% from the Deferred Compensation Plan and 15.3% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur monthly. The significant investment strategies are designed to achieve long-term total returns, comprised of capital appreciation and income. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments.

[16]Missouri target date funds – This value is 80.4% from Deferred Compensation Plan and 19.6% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur daily. The significant investment strategies of the funds are to seek the highest total return over time, consistent with the fund's asset mix. The asset allocations within these target date funds adjust automatically over time. Each fund invests more aggressively in its early years and becomes more conservative as it reaches its time horizon. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments.

[17]Private equity, real estate and timber funds – This value is 92.3% from MOSERS and 7.7% from MPERS. MOSERS' private equity portfolio consists of 38 funds with exposure to buyout funds, distressed funds, infrastructure, energy, secondary, royalty funds, and special situations. The real estate portfolio, comprised of seven funds, invests mainly in U.S. commercial real estate. The timber portfolio consists of one fund in liquidation which invests in global timberland. The fair values of the majority of these funds has been determined using net assets valued one quarter in arrears plus current quarter cash flows. These funds are not eligible for redemption. Distributions are received as underlying investments when the funds are liquidated, which, on average, can occur over the span of 5 to 10 years. MPERS invests in three core private real estate funds that are commingled in nature. Two are eligible for redemption on a quarterly basis and one on a daily basis.

The State Treasurer's Office requires investments in commercial paper and bankers' acceptances to have the highest letter and numerical ranking (such as A1/P1) as rated by at least two Nationally Recognized Statistical Rating Organizations (NRSROs). The Treasurer does not have any additional policies regarding credit ratings of investments.

Note 3 - Deposits and Investments (cont.)

The following table (in thousands of dollars) provides information on the credit ratings associated with the State's investments in debt securities.

	Moody's	S & P	Fair Value
Primary Government/Fiduciary:			
U.S. Government Securities	Aaa	AA+	$ 684,979
	NR	NR	66,352
U.S. Treasury	Aaa	AA+	756,896
	NR	NR	39,439
U.S. Agencies	Aaa	NR	38,674
	NR	AA	61,926
	NR	NR	14,069
U.S. Government Mortgage-Backed Securities	NR	NR	21,880
Bonds	A	NR	19,958
	NR	AAA	50,037
	NR	AA	1,013,001
	NR	A	132,609
	NR	BBB	259,182
	NR	BB	4,137
	NR	NR	19,927
Repurchase Agreements	Aaa	AA+	113,619
	Aaa	NR	10,448
	NR	NR	3,059,724
U.S. Agency-Sponsored Securities	Aaa	AA+	4,360,811
	Aaa	NR	4,849
	NR	AA	351,487

Note 3 - Deposits and Investments (cont.)

	Moody's	S & P	Fair Value
Asset-Backed Securities	NR	AAA	$ 84,415
	NR	AA	59,640
	NR	A	6,631
	NR	B	8,764
	NR	NR	118,314
Exchange Traded Funds	4-STAR	NR	30,172
Certificates of Deposit	NR	NR	2,692
Commercial Paper	P-1	A-1+	549,910
Pooled Investments	NR	AAA	166,997
Implicit U.S. Agencies	NR	AA	107,797
U.S. Agency Securities	Aaa	AA+	1,308
U.S Government Guaranteed Mortgages	Aaa	AA+	2,528
	Aaa	NR	16,542
	NR	AA	804
Collateralized Mortgage Obligations	Aaa	AA+	4,101
	Aaa	NR	4,391
Equities	A	NR	28,472
Equity Funds	NR	NR	1,588
Fixed Income	NR	NR	347
Stocks	NR	NR	9,413
Other	NR	AAA	9,250
	NR	AA	4,081
	NR	A	2,269
	NR	BBB	8,440
	NR	BB	1,107
	NR	B	161
	NR	CCC	281
	NR	CC	99
	NR	D	531
	NR	NR	24,781
Total Rated Investments			$ 12,339,830

NR = Not Rated.

Note 3 - Deposits and Investments (cont.)

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Treasurer's Office does not have any deposits or investments in foreign currency and therefore does not have a policy regarding foreign currency risk. The Missouri State Employees' Retirement System and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System do have foreign currency deposits and investments which may be used for hedging purposes. The following table (in thousands of dollars) provides information on deposits and investments held in various foreign currencies, which are stated in U.S. dollars.

	Investment Type					
Currency	Cash	Equities	Fixed Income	Alternatives	Real Estate	Total
Australian Dollar	$ 9,043	$ 433	$ —	$ —	$ —	$ 9,476
Brazilian Real	—	11,826	—	—	—	11,826
British Pound Sterling	1,344	80,216	—	—	1,944	83,504
Canadian Dollar	6,002	4,077	—	—	—	10,079
Chilean Peso	—	906	—	—	—	906
Chinese Yuan Renminbi	—	10,672	—	—	—	10,672
Colombian Peso	—	250	276	—	—	526
Czech Koruna	(1)	287	3	—	—	289
Danish Krone	—	2,372	—	—	—	2,372
Egyptian Pound	—	178	—	—	—	178
Euro	6,671	66,754	(83)	44	30,865	104,251
Hong Kong Dollar	(7,202)	96,232	—	—	—	89,030
Hungarian Forint	—	543	—	—	—	543
Indian Rupee	—	23,245	1	—	—	23,246
Indonesian Rupiah	—	2,508	—	—	—	2,508
Japanese Yen	1,219	156,769	—	—	—	157,988
Kuwaiti Dinar	—	1,199	—	—	—	1,199
Malaysian Ringgit	—	2,782	—	—	—	2,782
Mexican Peso	—	4,921	—	—	—	4,921
Norwegian Krone	—	979	—	—	—	979
Pakistani Rupee	—	41	—	—	—	41
Philippine Peso	—	1,417	—	—	—	1,417
Polish Zloty	—	1,629	3	—	—	1,632
Qatari Riyal	—	1,503	—	—	—	1,503
Russian Ruble	—	4,958	117	—	—	5,075
Saudi Riyal	—	6,550	—	—	—	6,550
Singapore Dollar	—	9,382	—	—	—	9,382
South African Rand	(1,088)	15,602	—	—	—	14,514
South Korean Won	(313)	40,263	2,009	—	—	41,959
Swedish Krona	—	243	—	—	—	243
Swiss Franc	—	41,569	—	—	—	41,569
Taiwan New Dollar	—	45,183	—	—	—	45,183
Thai Baht	—	8,535	—	—	—	8,535
Turkish Lira	—	4,169	—	—	—	4,169
United Arab Emirates Dirham	—	1,440	—	—	—	1,440
Total	$ 15,675	$ 649,633	$ 2,326	$ 44	$ 32,809	$ 700,487

Note 3 - Deposits and Investments (cont.)

C. Securities Lending Program

Missouri State Employees' Retirement System:

The Missouri State Employees' Retirement System's (MOSERS) board of trustees' investment policies permit the pension trust funds to participate in a securities lending program. Fixed income, international equity and domestic equity securities of the pension trust funds are loaned to participating brokers who provide collateral in the form of cash, U.S. Treasury or government agency securities, or letters of credit issued by approved banks. Collateral must be provided in the amount of 102% of market value for domestic loans and 105% of market value for international loans. MOSERS does not have the authority to pledge or sell collateral securities without borrower default.

MOSERS had no securities lending activity in fiscal year 2021.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

In accordance with the investment policies set by the board of trustees, the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS), lends its securities to broker-dealers and banks pursuant to a form of loan agreement. MPERS custodial bank, Northern Trust, is authorized to lend available securities to approved broker-dealers and banks subject to the receipt of acceptable collateral.

MPERS may lend securities and receive cash, securities insured or guaranteed by the U.S. government or its agencies, and irrevocable bank letters of credit as collateral. MPERS cannot pledge or sell non-cash collateral unless a borrower defaults. Borrowers are required to deliver collateral for each loan equal to: 1) 102% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities denominated in United States dollars or whose primary trading market is located in the United States, and 2) 105% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities not denominated in United States dollars or whose primary trading market was not located in the United States.

MPERS did not impose any restrictions during the fiscal year on the amount of the loans that the custodial bank made on its behalf. There were no known failures by any borrowers to return loaned securities or pay distributions thereon during the year.

MPERS and borrowers maintained the right to terminate all securities lending transactions on demand. At June 30, 2021, the cash collateral fund had a fair value of $117,449,000.

At June 30, 2021 and June 30, 2020, MPERS had earned $131,000 and $194,000, respectively, on the securities lending program.

Component Units:

Information on the component units securities lending program is available within their individual financial statements.

Note 3 - Deposits and Investments (cont.)

D. Derivatives

Missouri State Employees' Retirement System:

While the Board has no formal policy specific to derivatives, Missouri State Employees' Retirement System (MOSERS), through its external investment managers, holds investments in futures contracts, swap contracts and forward foreign currency exchange. MOSERS enters into these certain derivative instruments as investments primarily to enhance the performance and reduce the volatility of its portfolio. It enters swaps and futures contracts to gain or hedge exposure to certain markets and to manage interest rate risk and enters into forward foreign currency exchange contracts primarily to hedge foreign currency exposure. For the year ended June 30, 2021, the change in fair value of the swap contracts resulted in a gain of $996 million of investment income. The change in fair value in the futures contracts resulted in a gain of $85 million of investment income. MOSERS does not anticipate additional significant market risk from the derivative arrangements. MOSERS could be exposed to risk if the counterparties to the contracts are unable to meet the terms of the contracts. MOSERS anticipates that the counterparties will be able to satisfy their obligations as credit evaluations and credit limits are monitored by the investment managers.

The following table (in thousands of dollars) summarizes the various contracts in MOSERS portfolio as of June 30, 2021. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Futures Contracts:

Notional Amount	Exposure
$(125,315)	$(2,956)

Swap Contracts:

Notional Amount	Counterparty Exposure
$3,351,546	$63,588

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

MPERS has an investment policy which holds investments in future contracts, swap contracts, options contracts, and forward foreign currency exchange contracts. Derivative financial instruments involve credit risk and market risk. The notional value related to these derivative instruments are generally not recorded on the financial statements; however, the change in fair value of these instruments is incorporated in performance.

The following table (in thousands of dollars) summarizes the various contracts in MPERS portfolio as of June 30, 2021. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Type	Notional/Fair Value	Unrealized Gain (Loss)
Futures Contracts	$ 498,504	$ 73,267
Swap Contracts	159,661	16,495
Total	$ 658,165	$ 89,762

Through the use of derivatives, MPERS is exposed to risk that the counterparties involved in the contracts are unable to meet the term of their obligation. MPERS investment managers seek to control this risk through counterparty credit evaluations and approvals, counterparty credit limits, and exposure monitoring procedures. MPERS anticipates the counterparties will be able to satisfy their obligations under the contracts. The associated counterparty's credit rating is an A+.

Note 3 - Deposits and Investments (cont.)

Component Units:

Information on the component units derivatives is available within their individual financial statements.

E. Assets Held in Escheat

The Unclaimed Property Division of the Missouri State Treasurer's Office holds unclaimed stocks, bonds, mutual fund positions, and other securities that have been turned over by their holders on behalf of the securities' owners. The State takes custody of these securities until the owner claims them or if unclaimed, liquidates them after 18 to 24 months. The State holds the securities in order to return them to their owners. The State does not report these securities as investments because they do not meet the Governmental Accounting Standards Board's definition of "investments". This is because the State does not hold the securities for income or profit, nor do the securities have a present service capacity for the State. A total of $29,554,000 of these unclaimed securities is shown as "Assets Held in Escheat" on the private-purpose trust funds combining statement of fiduciary net position in Unclaimed Property.

Note 4 - Governmental Fund Balance

Fund Balance Classifications by Purpose – In the basic financial statements, the fund balance classifications are presented in the aggregate. The following displays the fund balances by major purpose (in thousands of dollars):

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Inventories	$ 110,483	$ —	$ —	$ —
Loans Receivable	63,435	—	—	—
Consumer Protection	—	—	—	27,106
Budget Reserve	—	—	603,023	—
Education	—	2,239	6,995	31,284
Medical and Other Assistance	—	—	46	—
Energy Programs	—	—	—	31,251
Forfeited Financial Instruments	—	—	—	1,431
Federal Government	—	1,368,863	—	—
Taxes	—	—	—	3,705
Other	—	858	1,286	49,865
Total	$ 173,918	$ 1,371,960	$ 611,350	$ 144,642
Public Education				
Inventories	$ 124	$ —	$ —	$ —
Loans Receivable	—	—	—	738
Education	—	366,863	2,433	32,241
Total	$ 124	$ 366,863	$ 2,433	$ 32,979
Conservation and Environmental Protection				
Inventories	$ 228	$ —	$ —	$ —
Loans Receivable	—	509	1,551,664	7,317
Conservation Commission	—	131,034	—	—
Environmental Conservation	—	35,032	511,434	99,756
State Parks	—	27,741	—	341
Johnson-Travis Memorial	—	1,008	—	—
Forfeited Financial Instruments	—	—	—	1,317
Total	$ 228	$ 195,324	$ 2,063,098	$ 108,731

Note 4 - Governmental Fund Balance (cont.)

	Nonspendable	Restricted	Committed	Assigned
Missouri Road Fund				
Inventories	$ 41,855	$ —	$ —	$ —
Highways and Transportation	—	1,184,448	—	—
Total	$ 41,855	$ 1,184,448	$ —	$ —
Non-Major Special Revenue Funds				
Inventories	$ 6,945	$ —	$ —	$ —
Loans Receivable	—	—	—	1,584
Professional Boards and Licensure	—	—	14,409	33,372
Legal Assistance	—	21,100	483,724	8,775
Agriculture	—	9,430	488	8,880
Medical and Other Assistance	—	72,345	18,619	7,055
Transportation	—	54,926	—	169,970
Highway Patrol and Water Patrol	—	7,381	579	18,041
Workers' Compensation and Unemployment Compensation	—	83,259	—	—
Veterans' Homes	—	29,310	—	—
Other	—	26,925	11,037	19,605
Total	$ 6,945	$ 304,676	$ 528,856	$ 267,282
Non-Major Debt Service Funds				
General Obligation Bonds	$ —	$ 17,681	$ —	$ —
Fulton State Hospital	—	12,422	—	—
Missouri Road Bond	—	98,472	—	—
Total	$ —	$ 128,575	$ —	$ —
Non-Major Capital Projects Funds				
Board of Public Buildings-Education	$ —	$ 39	$ —	$ —
Board of Public Buildings-State Capitol	—	18,693	—	—
Board of Public Buildings-State Facility	—	733	—	—
Fulton State Hospital	—	4,729	—	—
State Historical Society	—	—	—	—
Total	$ —	$ 24,194	$ —	$ —
Non-Major Permanent Funds				
Arrow Rock State Historic Site Endowment	$ 30	$ —	$ —	$ —
Confederate Memorial Park	75	—	—	113
State Public School	64,454	—	—	—
Smith Memorial Endowment Trust	365	—	—	11
Total	$ 64,924	$ —	$ —	$ 124

A. Budget Reserve Fund

The Budget Reserve Fund is established in Article IV, Section 27(a) of the Missouri Constitution. The Commissioner of Administration may transfer amounts from the Budget Reserve Fund to any other fund when necessary to meet the cash requirements of the State. However, the Budget Reserve Fund must be paid back with interest prior to May 16th of the fiscal year in which the transfer was made.

Budget stabilization expenditures may occur in a fiscal year in which the Governor reduces the expenditures of the State or any of its agencies below their appropriation or in which there is a budget need due to a natural disaster as proclaimed by the Governor to be an emergency. An appropriation from the Budget Reserve Fund may be granted by a two-thirds vote of the members elected to each House. The maximum amount which may be appropriated at any one time for budget stabilization purposes is one-half the sum of the balance of the Budget Reserve Fund and any amounts appropriated or otherwise owed to the fund, less all amounts owed to the fund for budget stabilization purposes but not yet appropriated for repayment to the fund. One-third of the amount expended or transferred from the Budget Reserve Fund for budget stabilization purposes plus interest shall stand appropriated to the Budget Reserve Fund during each of the next three fiscal years from the fund which received the budget stabilization appropriation. The balance of the Budget Reserve Fund at June 30, 2021, was $603,023,000.

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows (in thousands of dollars):

	*Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Governmental Activities:				
Capital Assets not being Depreciated/Amortized:				
Construction in Progress	$ 230,414	$ 137,138	$ (97,754)	$ 269,798
Software in Progress	96,038	23,747	(9,693)	110,092
Infrastructure in Progress	1,882,418	941,644	(883,617)	1,940,445
Land	3,089,340	3,698	(5,672)	3,087,366
Permanent Easements	6,332	3,701	—	10,033
Total Capital Assets not being Depreciated/Amortized	5,304,542	1,109,928	(996,736)	5,417,734
Capital Assets being Depreciated/Amortized:				
Land Improvements	229,936	13,919	—	243,855
Temporary Easements	1,548	1,771	(286)	3,033
Buildings and Improvements	3,694,952	48,100	(1,284)	3,741,768
Equipment	1,417,605	94,606	(61,348)	1,450,863
Software	307,507	3,039	(6,902)	303,644
Trademarks	17	—	—	17
Infrastructure	52,044,786	883,618	(84,227)	52,844,177
Total Capital Assets being Depreciated/Amortized	57,696,351	1,045,053	(154,047)	58,587,357
Less Accumulated Depreciation/Amortization for:				
Land Improvements	(137,175)	(5,624)	—	(142,799)
Temporary Easements	(274)	(502)	286	(490)
Buildings and Improvements	(2,093,025)	(94,779)	951	(2,186,853)
Equipment	(1,035,846)	(86,611)	56,741	(1,065,716)
Software	(220,893)	(21,195)	6,273	(235,815)
Trademarks	(17)	—	—	(17)
Infrastructure	(25,848,012)	(548,028)	82,000	(26,314,040)
Total Accumulated Depreciation/Amortization	(29,335,242)	(756,739)	146,251	(29,945,730)
Total Capital Assets being Depreciated/Amortized, Net	28,361,109	288,314	(7,796)	28,641,627
Governmental Activities Capital Assets, Net	$ 33,665,651	$ 1,398,242	$ (1,004,532)	$ 34,059,361
Business-Type Activities:				
Capital Assets not being Depreciated/Amortized:				
Construction in Progress	$ 1,733	$ 989	$ (593)	$ 2,129
Software in Progress	30	—	(30)	—
Land	32,649	19	—	32,668
Total Capital Assets not being Depreciated/Amortized	34,412	1,008	(623)	34,797
Capital Assets being Depreciated/Amortized:				
Land Improvements	50,719	1,003	—	51,722
Temporary Easements	50	—	—	50
Buildings and Improvements	59,501	1,399	(1,222)	59,678
Equipment	56,773	3,001	(3,800)	55,974
Software	833	30	(92)	771
Total Capital Assets being Depreciated/Amortized	167,876	5,433	(5,114)	168,195
Less Accumulated Depreciation/Amortization for:				
Land Improvements	(16,099)	(2,409)	—	(18,508)
Temporary Easements	(30)	(2)	—	(32)
Buildings and Improvements	(27,311)	(1,337)	1,141	(27,507)
Equipment	(40,323)	(4,054)	3,619	(40,758)
Software	(703)	(58)	92	(669)
Total Accumulated Depreciation/Amortization	(84,466)	(7,860)	4,852	(87,474)
Total Capital Assets being Depreciated/Amortized, Net	83,410	(2,427)	(262)	80,721
Business-Type Activities Capital Assets, Net	$ 117,822	$ (1,419)	$ (885)	$ 115,518

*Beginning balances as of July 1, 2020 have been restated (see *Note 17)*.

Note 5 - Capital Assets (cont.)

Depreciation/amortization expense of governmental activities was charged to functions as follows (in thousands of dollars):

General Government	$ 42,730
Education	1,719
Natural and Economic Resources	21,906
Transportation and Law Enforcement	632,154
Human Services	58,230
Total	$ 756,739

Discretely Presented Component Units

The following table summarizes net capital assets reported by the discretely presented component units (in thousands of dollars):

	College and Universities	Non-Major Component Units	Total
Capital Assets not being Depreciated/Amortized:			
Construction in Progress	$ 366,428	$ 54	$ 366,482
Land	188,186	7,220	195,406
Other Non-Depreciable/Amortizable Assets	23,962	—	23,962
Total Capital Assets not being Depreciated/Amortized	578,576	7,274	585,850
Capital Assets being Depreciated/Amortized:			
Land Improvements	41,512	—	41,512
Buildings and Improvements	7,829,363	80,108	7,909,471
Equipment, Fixtures, and Books	1,700,208	1,454	1,701,662
Software	99,411	26	99,437
Infrastructure	765,541	—	765,541
Total Capital Assets being Depreciated/Amortized	10,436,035	81,588	10,517,623
Less Total Accumulated Depreciation/Amortization	(5,359,045)	(28,156)	(5,387,201)
Total Capital Assets being Depreciated/Amortized, Net	5,076,990	53,432	5,130,422
Discretely Presented Component Units – Capital Assets, Net	$ 5,655,566	$ 60,706	$ 5,716,272

Capital Asset Impairments

Multiple software in development projects were stopped in fiscal year 2021 due to cancellation, which resulted in an impairment loss of $114,000. This loss is reported as a program expense in the government-wide financial statements.

Note 6 - Leases

Capital

The State has entered into various agreements to lease land, buildings, and equipment. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a capital asset and the incurrence of an obligation by the lessee (a capital lease liability).

Capital leases for the internal service funds and college and universities are reported as a long-term obligation in those funds along with the related assets. Capital leases and the related assets are not reported on the fund financial statements of governmental type funds. However, the capital leases and related assets of governmental funds are included on the government-wide financial statements and they are shown on the reconciliation between fund financial statements and government-wide statements.

Following is a summary of the future minimum lease payments for capital leases (in thousands of dollars):

Fiscal Year Ending June 30	Governmental Funds	Internal Service Funds	College and Universities
2022	$ 2,315	$ 318	$ 12,701
2023	1,903	318	12,804
2024	1,903	318	12,898
2025	1,249	121	12,814
2026	1,249	121	9,831
2027-2031	5,497	483	21,778
2032-2036	2,502	—	50
2037-2041	2,502	—	30
2042-2046	2,502	—	30
2047-2051	2,502	—	23
2052-2056	2,502	—	—
2057-2061	2,502	—	—
2062-2066	2,502	—	—
2067-2071	2,501	—	—
2072-2076	2,501	—	—
2077-2081	2,501	—	—
2082-2086	2,501	—	—
2087-2091	2,501	—	—
2092-2096	2,501	—	—
2097-2101	2,501	—	—
2102-2103	1,001	—	—
Total Minimum Lease Payments	50,138	1,679	82,959
Less Amount Representing Interest	(33,956)	(140)	(3,980)
Present Value of Net Minimum Lease Payments	$ 16,182	$ 1,539	$ 78,979

Note 6 - Leases (cont.)

The State has entered into a lease with the Missouri Development Finance Board. The State's obligation under this lease does not constitute a general obligation or other indebtedness of the State. Payments under the lease agreement have been structured in amounts sufficient to pay principal and interest on the Leasehold Revenue Bonds issued by the Board. In November 2005, the Board issued $28,995,000 of Leasehold Revenue Bonds Series 2005 for the purpose of purchasing buildings in Florissant, St. Louis, and Jennings. In May 2006, the Board issued $9,865,000 of Leasehold Revenue Bonds Series 2006 for the purpose of purchasing one building in St. Louis. In June 2013, the Board issued $21,820,000 of Leasehold Revenue Refunding Bonds Series A 2013 and $7,450,000 of Leasehold Revenue Refunding Bonds Series B 2013 for the purpose of refunding $20,805,000 of Leasehold Revenue Bonds Series 2005 and $7,100,000 of Leasehold Revenue Bonds Series 2006, respectively. The payments on these leases are subject to annual appropriation by the State legislature.

Following is a summary of the future minimum lease payments to pay interest and principal of the Leasehold Revenue Bonds (in thousands of dollars):

Fiscal Year Ending June 30	Internal Service Funds
2022	$ 2,413
2023	2,409
2024	2,407
2025	2,409
2026	2,408
2027-2031	12,030
Total Minimum Lease Payments	24,076
Less Amount Representing Interest	(3,306)
Present Value of Net Minimum Lease Payments	$ 20,770

Assets acquired through these capital lease agreements are recorded as capital assets at the lower of the present value of the minimum lease payments or the fair value at the time of acquisition. The following is the value of the property under capital lease by asset category as of June 30, 2021 (in thousands of dollars):

	Governmental Funds	Internal Service Funds	College and Universities
Land	$ —	$ —	$ 518
Buildings	29,868	39,131	34,025
Equipment	26	—	14,161
	$ 29,894	$ 39,131	$ 48,704

Note 6 - Leases (cont.)

Operating

The State has entered into various operating leases for land, buildings, and equipment. Most of these leases are classified as operating because the lease period is one year with multiple renewal options. The Department of Natural Resources (DNR) has a yearly obligation of $10,000 in fiscal year 2021 for leased property for the Katy Trail easement which is paid out of governmental funds. The obligation will continue in perpetuity. The contract conditions and amount for the easement can change with the sale of the property requiring the easement. If the property requiring the easement is sold, a new contract would be negotiated with the new property owners. Future minimum commitments due under operating leases as of June 30, 2021, were as follows (in thousands of dollars):

Fiscal Year Ending June 30	Governmental Funds	Enterprise Funds	Component Units
2022	$ 20,901	$ 455	$ 20,062
2023	2,331	455	17,966
2024	2,200	455	11,872
2025	2,115	299	6,341
2026	2,134	153	3,234
2027-2031	3,417	126	9,735
2032-2036	4	—	7,979
2037-2041	3	—	—
2042-2046	3	—	—
2047-2051	3	—	—
2052-2056	3	—	—
2057-2061	3	—	—
2062-2066	3	—	—
Total Minimum Commitments	$ 33,120	$ 1,943	$ 77,189

Expenditures for rent under operating leases for the years ended June 30, 2021 and June 30, 2020, were $29,343,000 and $28,093,000, respectively.

Note 6 - Leases (cont.)

Rental Revenue

The State leases certain state owned facilities to entities outside the State. These lessor arrangements are generally long-term commitments which either generate revenue from otherwise idle property or better serve Missouri's citizens by providing convenient access to products and services. The total asset value of the leased facilities and land is $116.4 million less accumulated depreciation of $39.2 million for component units. The Department of Natural Resources (DNR) has $99,000 in income from easements on DNR property. This income will be received in perpetuity. The contract conditions and amount for each individual easement can change with the sale of the property requiring the easement. If the property requiring the easement is sold, new contracts will be negotiated with the new property owners. Future minimum receivables, payable from lessor arrangements as of June 30, 2021, were as follows (in thousands of dollars):

Fiscal Year Ending June 30	Component Units
2022	$ 5,631
2023	5,008
2024	4,826
2025	4,578
2026	3,828
2027-2031	18,116
2032-2036	17,721
2037-2041	17,459
2042-2046	8,244
2047-2051	3,881
2052-2056	2,125
2057-2061	2,125
2062-2066	1,287
2067-2071	497
Total Minimum Receivables	$ 95,326

Note 7 - Retirement Systems

The State has two major retirement systems which cover substantially all State employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). MOSERS is comprised of the Missouri State Employees' Plan (MSEP), a cost-sharing multiple-employer, defined benefit public employee retirement plan and the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employees' retirement plan.

Plan Descriptions

The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 104.010 and 104.312-104.1215, RSMo.

The MSEP has three benefit structures known as MSEP (closed plan), MSEP 2000, and MSEP 2011. The MSEP covers all full-time employees hired before July 1, 2000, who are not covered under another state-sponsored retirement plan. MSEP 2000 covers all full-time employees hired on or after July 1, 2000 and before January 1, 2011. MSEP 2011 covers all full-time employees first hired on or after January 1, 2011. Members of the closed plan have the option at retirement to choose between the benefit structure of the MSEP or MSEP 2000.

Note 7 - Retirement Systems (cont.)

The Judicial Plan is a single-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 476.445 - 476.690, RSMo. The Judicial Plan covers eligible members appointed/elected before January 1, 2011. The Judicial Plan 2011 covers eligible members appointed/elected for the first time on or after January 1, 2011.

MOSERS provides retirement, survivor, and disability benefits to its members. General employees are fully vested after 5 years of creditable service if covered by the MSEP, MSEP 2000, and MSEP 2011 plans. Elected officials are fully vested after 4 years of creditable service and Members of the General Assembly are fully vested after 6 years of creditable service. The base retirement benefits are calculated by multiplying the employee's final average pay by a specific factor multiplied by the years of credited service. The retirement eligibility requirements are as follows for general employees:

MSEP

Age 65 and active with 4 years of service
Age 65 with 5 years of service
Age 60 with 15 years of service
Age 48 with age and service equaling 80 or more (Rule of 80)
Employees may retire early at age 55 with at least 10 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.6% multiplied by the final average pay multiplied by years of credited service.

MSEP 2000

Age 62 with 5 years of service
Age 48 with age and service equaling 80 or more (Rule of 80)
Employees may retire early at age 57 with at least 5 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.7% multiplied by the final average pay multiplied by years of credited service.

MSEP 2011

Age 67 with 5 years of service
Age 55 with age and service equaling 90 or more (Rule of 90)
Employees may retire early at age 62 with at least 5 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.7% multiplied by the final average pay multiplied by years of credited service.

Judicial Plan

Age 62 with 12 years of service
Age 60 with 15 years of service
Age 55 with 20 years of service
Employees may retire early at age 62 with less than 12 years of service or age 60 with less than 15 years of service with a reduced benefit that is based upon years of service relative to 12 or 15 years.
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

Judicial Plan 2011

Age 67 with 12 years of service
Age 62 with 20 years of service
Employees may retire early at age 67 with less than 12 years of service with reduced benefits or age 62 with less than 20 years of service with a reduced benefit based on years of service.
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

Note 7 - Retirement Systems (cont.)

For members hired prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the percentage increase in the average Consumer Price Index (CPI) from one year to the next, with a minimum rate of 4% and a maximum rate of 5%, until the cumulative amount of COLAs equals 65% of the original benefit, thereafter the 4% minimum rate is eliminated. For members hired on or after August 28, 1997, and members who have met their COLA cap receive COLAs annually based on 80% of the percentage increase in the average CPI from one year to the next, up to a maximum rate of 5%. Qualified, terminated-vested members of MSEP and the Judicial Plan may make a one-time election to receive the present value of their future benefit in a lump sum payment. To qualify, a member must have left state employment on or after October 1, 1984 and prior to September 1, 2002, have less than 10 years of service, not be within 5 years of retirement eligibility, meet age requirements, and have a benefit present value of less than $10,000.

The Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) is a single-employer, defined benefit public employee retirement plan administered in accordance with Sections 104.010-104.1093, RSMo.

MPERS is considered a single-employer plan because its membership is composed of qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff.

MPERS provides retirement, survivor, and disability benefits to its members. The MPERS has three benefit structures known as the Closed Plan, the Year 2000 Plan, and the Year 2000 Plan-2011 Tier. Generally, the Closed Plan covers employees hired before July 1, 2000. The Year 2000 Plan generally covers employees hired on or after July 1, 2000 and before January 1, 2011. The Year 2000 Plan-2011 Tier covers employees hired on or after January 1, 2011. Employees covered by the Closed Plan and the Year 2000 Plan are fully vested after 5 years of creditable service. Employees covered by the 2011 Tier are fully vested after 5 years of creditable service if they were active on or after January 1, 2018.

The retirement eligibility requirements are as follows:

Closed Plan

MoDOT and non-uniformed patrol members:	**Uniformed patrol members:**
Age 65 and active with 4 or more years of service	Age 55 and active with 4 or more years of service
Age 65 with 5 or more years of service	Age 55 with 5 or more years of service
Age 60 with 15 or more years of service	Age 48 with sum of age and service equaling 80 or more (Rule of 80)
Age 48 with sum of age and service equaling 80 or more (Rule of 80)	Mandatory retirement at age 60

Note 7 - Retirement Systems (cont.)

All non-uniformed members may retire early, with reduced benefits, at age 55 with at least 10 years of service.

The base benefit in the Closed Plan is equal to 1.6% multiplied by the final average pay multiplied by years of creditable service for non-uniformed members. For members of the uniformed patrol, the base benefit is equal to 2.1333% multiplied by the final average pay multiplied by years of creditable service.

For members employed prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the increase in the Consumer Price Index for all urban consumers for the United States (CPI-U). The minimum rate is 4% and the maximum rate is 5%, until the cumulative amount of COLAs equals 65% of the original benefit. Thereafter, the 4% minimum rate is eliminated and the annual COLA rate will be equal to 80% of the increase in the CPI-U (annual maximum of 5%). For members employed on or after August 28, 1997, COLAs are provided annually based on 80% of the increase in the CPI-U, up to a maximum rate of 5%.

Year 2000 Plan

MoDOT and non-uniformed patrol members:	**Uniformed patrol members:**
Age 62 with 5 or more years of service	Age 48 with sum of age and service equaling 80 or more (Rule of 80)
Age 48 with sum of age and service equaling 80 or more (Rule of 80)	Mandatory retirement at age 60 with 5 or more years of service

All members may retire early with reduced benefits at age 57 with at least 5 years of service.

The base benefit in the Year 2000 Plan is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 80, and uniform patrol members retiring at the mandatory retirement age (currently 60), receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

Year 2000 Plan-2011 Tier

MoDOT and non-uniformed patrol members:	**Uniformed patrol members:**
Age 67 with 5 or more years of service	Age 55 and active with 5 or more years of service
Age 55 and active with sum of age and service equaling 90 or more (Rule of 90)	Mandatory retirement at age 60 with no minimum service amount, active only.

Active MoDOT and non-uniformed patrol members may retire early with reduced benefits at age 62 with at least 5 years of service. Terminated and vested uniformed patrol members may retire at age 67 with 5 or more years of service.

The base benefit in the 2011 Tier is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 90, and uniform patrol members retiring at the mandatory retirement age (currently 60) or at age 55 with 5 years of creditable service, receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

Note 7 - Retirement Systems (cont.)

Single-Employer Plans:

Employees Covered by Benefit Terms – Single-Employers Only

As of June 30, 2020 valuation, membership consisted of the following:

	Judicial Plan	MPERS
Retirees, beneficiaries, and the disabled currently receiving benefits	590	9,182
Terminated employees entitled to, but not yet receiving benefits	35	2,094
Active		
Vested	418	5,130
Nonvested	—	2,225
Total Membership	1,043	18,631

Contributions

Per Chapter 104.436, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MOSERS Board. Employees in the MSEP 2011 Plan are required to contribute 4.00% of their annual pay. The State's required contribution rates for the MSEP and the Judicial Plan for the year ended June 30, 2020, were 21.77% and 63.80% of annual payroll, respectively. The contribution rates as a percentage of covered payroll for the MSEP and the Judicial Plan for the year ended June 30, 2020, were 21.77% and 63.80%, respectively. Contributions to the pension plan from the MSEP Plan and the Judicial Plan were $362,950,000 and $39,123,000 respectively, for the year ended June 30, 2020.

Per Chapter 104.070, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MPERS Board of Trustees. Beginning January 1, 2011, employee contributions of 4.00% of gross pay are required for those covered by the Year 2000 Plan-2011 Tier. Employer contributions are determined through annual actuarial valuations. Administrative expenses are financed through contributions from participating employers and investment earnings. The state's required contribution rate, as adopted by the MPERS Board of Trustees, for the year ended June 30, 2020, was to be at least 58.00%. The contribution rate as a percentage of covered payroll for the MPERS plan year ended June 30, 2020, was 58.00%. Contributions to the pension plan from the MPERS plan were $210,872,000.

For the portion of the MSEP Plan relating to the State's component units, the required contribution rate for the year ended June 30, 2020, was 21.77%. The contribution rates as a percentage of covered payroll for the year ended June 30, 2020, was 21.77%. Contributions to the pension plan were $70,661,000 for the year ended June 30, 2020.

Note 7 - Retirement Systems (cont.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Cost-Sharing Multiple Employer Plan:

At June 30, 2021, a liability was reported for the State's proportionate share of the net pension liability for the MSEP and the MSEP-CU plans based on an actuarial valuation as of June 30, 2020. The State's proportionate share of the net pension liability was based on the State's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for plan year ended June 30, 2020.

The State reported the following proportionate share of the net pension liability and the pension expense for the fiscal year ended June 30, 2021 (in thousands of dollars):

	MSEP	MSEP-CU
Pension Expense	$ 804,572	$ 138,021
Proportionate share:		
2021	83.44 %	16.24 %
Net Pension Liability	$5,296,316	$1,031,118

Single-Employer Plans:

The State's net pension liability and related information for the Judicial and MPERS plans for the fiscal year ended June 30, 2021 (in thousands of dollars):

	Judicial Plan Increase (Decrease)			MPERS Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2020	$ 617,484	$ 158,334	$ 459,150	$4,037,370	$ 2,423,262	$ 1,614,108
Changes for the year:						
Service Cost	13,120	—	13,120	44,048	—	44,048
Interest	42,459	—	42,459	274,791	—	274,791
Differences Between expected and actual experience	(14,934)	—	(14,934)	3,495	—	3,495
Changes of Assumptions	6,341	—	6,341	—	—	—
Contributions – Employer	—	39,174	(39,174)	—	210,872	(210,872)
Contributions – Employee	—	1,314	(1,314)	—	6,547	(6,547)
Net Income Investment	—	8,163	(8,163)	—	(10,668)	10,668
Benefit payments, including refunds of employee contributions	(39,622)	(39,622)	—	(263,507)	(263,507)	—
Disability Premiums	—	—	—	(1,641)	(1,641)	—
Administrative Expense	—	(74)	74	—	(4,291)	4,291
Net Transfers to Other Retirement Systems	—	—	—	(2,458)	1,026	(3,484)
Net Changes	7,364	8,955	(1,591)	54,728	(61,662)	116,390
Balances at June 30, 2021	$ 624,848	$ 167,289	$ 457,559	$4,092,098	$ 2,361,600	$ 1,730,498

For the year ended June 30, 2021, the Judicial Plan and MPERS recognized pension expense of $49,440,000 and $202,099,000, respectively.

Note 7 - Retirement Systems (cont.)

At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU	MSEP	Judicial	MPERS	MSEP-CU
Difference between expected and actual experience	$ 2,398	$ 485	$ 2,765	$ 467	$55,011	$11,656	$14,740	$ 10,710
Changes of assumptions	139,987	10,164	44,736	27,253	—	—	—	—
Net difference between projected and actual earnings on pension plan investments	281,184	6,366	120,348	54,743	—	—	—	—
Changes in proportion and differences between plan contributions and proportionate share of contributions	17,909	—	—	6,074	231	—	—	23,072
Contributions subsequent to the measurement date	388,097	39,990	208,213	70,123	—	—	—	—
Total	$ 829,575	$57,005	$376,062	$158,660	$55,242	$11,656	$14,740	$ 33,782

Amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period of the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU
2022	$ 201,375	$ 4,601	$ 39,020	$ 24,175
2023	91,887	942	40,471	12,754
2024	68,375	(459)	37,768	13,037
2025	24,599	275	35,850	4,789
Totals	$ 386,236	$ 5,359	$ 153,109	$ 54,755

Actuarial Assumptions

The total pension liability at June 30, 2021, is based upon the June 30, 2020, actuarial valuation for MOSERS and MPERS using the entry age normal actuarial cost method. Significant actuarial assumptions used in the June 30, 2020, actuarial valuations are the following:

	MSEP and MSEP-CU	Judicial	MPERS
Price Inflation	2.25 %	2.25 %	2.25 %
Salary Increases	2.75-8.25%	2.50-4.70%	3.00-12.45%
Investment Rate of Return	6.95 %	6.95 %	7.00 %

Note 7 - Retirement Systems (cont.)

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2015, for MOSERS. In addition, the investment return assumption was reduced from 7.10% to 6.95% for the June 30, 2020 valuation. Other assumption changes were decreases in the payroll and wage growth assumptions. MOSERS mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table, projected to 2026 with scale MP-2015 and scaled by 120% for the MSEP and 98% for the Judicial Plan. The pre-retirement mortality table used was the RP-2014 Employee Mortality Table, projected to 2026 with scale MP-2015 and scaled by 95% for males and 90% for females.

Amounts reported in the June 30, 2020, actuarial report are assumptions reflecting adjustments to expected rates of withdrawal, disability, normal and early retirement, mortality, and merit and seniority pay for MPERS. The actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2012, through June 30, 2017. Mortality rates, for post-retirement mortality, used in evaluating allowances to be paid to non-disabled pensioners were the RP-2014 Healthy Mortality Tables projected to 2022 using projection scale MP-2017. Pre-retirement mortality used were the RP-2014 Employee Mortality Table projected to 2022 using projection scale MP-2017 and multiplied by a factor of 65%. Disabled pension mortality was based on RP-2014 Disabled Retiree Annuitant Mortality Tables projected to 2022 using projection scale MP-2017.

The long-term (30 year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for the MSEP and Judicial Plan and arithmetic real rates of return for MPERS for each major asset class included in the target allocation are summarized in the table below:

Target Asset Allocation - New Portfolio

	MSEP and MSEP-CU		Judicial		MPERS	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	30.0%	5.8%	30.0%	5.8%	40.0%	3.9%
Private Equity	15.0%	7.4%	15.0%	7.4%	10.0%	7.2%
Fixed Income					22.5%	0.3%
Real Assets					10.0%	5.3%
Real Estate					10.0%	2.4%
Hedge Funds	5.0%	2.9%	5.0%	2.9%		
Opportunistic Debt					7.5%	4.5%
Long Treasuries	25.0%	1.6%	25.0%	1.6%		
Core Bonds	10.0%	1.2%	10.0%	1.2%		
Commodities	5.0%	3.6%	5.0%	3.6%		
TIPS	25.0%	0.8%	25.0%	0.8%		
Private Real Assets	5.0%	5.2%	5.0%	5.2%		
Public Real Assets	5.0%	5.8%	5.0%	5.8%		
Alternative Beta	10.0%	3.4%	10.0%	3.4%		
Private Credit	5.0%	7.6%	5.0%	7.6%		
Cash and Cash Equivalents**	(40.0)%	0.0%	(40.0)%	0.0%		
	100.0%		100.0%		100.0%	

**Cash and cash equivalents policy allocation amounts are negative due to use of leverage.

Note 7 - Retirement Systems (cont.)

Target Asset Allocation - Old Portfolio

	MSEP and MSEP-CU		Judicial	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	38.0%	5.8%	38.0%	5.8%
Nominal Bonds	44.0%	0.8%	44.0%	0.8%
Commodities	20.0%	5.3%	20.0%	5.3%
Inflation-linked Bonds	39.0%	(0.1)%	39.0%	(0.1)%
Alternative Beta	31.0%	4.1%	31.0%	4.1%
Cash and cash equivalents**	(72.0)%	(1.5)%	(72.0)%	(1.5)%
	100.0%		100.0%	

**Cash and cash equivalents policy allocation amounts are negative due to use of leverage.

Discount Rate

A single discount rate based on the expected rate of return on pension investments of 6.95%, 6.95%, and 7.00% was used to measure the total pension liability for MSEP, Judicial Plan, and MPERS, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate for MPERS. The projection of cash flows used to determine the discount rate assumed that contributions will be made using actuarial determined rates from employers for MOSERS. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	5.95%	6.95%	7.95%
MSEP Net Pension Liability	$6,631,745	$5,296,316	$4,173,115
	5.95%	6.95%	7.95%
Judicial Plan Net Pension Liability	$520,118	$457,559	$403,982
	6.00%	7.00%	8.00%
MPERS Net Pension Liability	$2,206,173	$1,730,498	$1,333,007
	5.95%	6.95%	7.95%
MSEP-CU Net Pension Liability	$1,291,107	$1,031,118	$812,447

Note 7 - Retirement Systems (cont.)

Payables to the Pension Plan

As of June 30, 2021, the State had payables of $17,136,000 to MOSERS for the outstanding amount of contributions to the pension plan, relating to a two week lag in payroll.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separate financial reports issued by MOSERS and MPERS:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209
www.mosers.org

Missouri Department of Transportation and
Highway Patrol Employees' Retirement System
P.O. Box 1930
Jefferson City, Missouri 65102-1930
www.mpers.org

University of Missouri Retirement System

Plan Description

The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees. As authorized by Section 172.300, RSMo, the University's Board of Curators administers the Retirement Plan and establishes its terms.

Full-time employees vest in the Retirement Plan after five years of credited service and become eligible for benefits based on age and years of service. A vested employee who retires at age 65 or older is eligible for a lifetime annuity calculated at a certain rate times the credited service years times the compensation base (average consumption for the five highest consecutive salary years). The rate is 2.2% if the employee was hired before October 1, 2012, or 1.0% if the employee was hired after September 30, 2012. Academic members who provide summer teaching and research service receive additional summer service credit. The Board of Curators may periodically approve increases to the benefits paid to existing pensioners. However, vested members who leave the University prior to eligibility for retirement are not eligible for these pension increases. Vested employees who are at least age 55 and have ten years or more of credited service, or age 60 with at least five years of credited service may choose early retirement with a reduced benefit. However, if the employee retires at age 62 and has at least 25 years of credited service, the benefit is not reduced. Up to 30% of the retirement annuity can be taken in a lump sum payment. In addition, the standard annuity can be exchanged for an actuarially-equivalent annuity selected from an array of options with joint and survivor, period certain, and guaranteed annual increase features.

As of June 30, 2021, membership consisted of the following:

Vested members	15,883
Inactive vested members	5,417
Pensioners and beneficiaries	11,015
Total Membership	32,315

Note 7 - Retirement Systems (cont.)

In April 2019, the University's Board of Curators approved a new retirement plan for newly hired or rehired employees starting October 1, 2019. Employees starting on or after that date, will be enrolled in a defined contribution plan and the defined benefit plan of the University will be closed to new entrants. Rehires on or after October 1, 2019, will also be enrolled into the new defined contribution plan regardless of their vested status in the defined benefit plan. Vested defined benefit employees that are rehired on or after October 1, 2019, will no longer receive creditable service credit within the defined benefit plan.

Contributions

The University's contributions to the Retirement Plan are equal to the actuarially determined contribution requirement (ADC). The ADC for those employees hired before October 1, 2012, averaged 12% of covered payroll for the year ending June 30, 2021. The ADC for those employees hired after September 30, 2012, averaged 8.4% of covered payroll for the year ended June 30, 2021. Employees are required to contribute 1% of their salary up to $50,000 in a calendar year and 2% of their salary in excess of $50,000. An actuarial valuation of the Plan is performed annually and the University's contribution rate is updated on July 1, to reflect the actuarially determined funding requirement from the most recent valuation, as of the preceding October 1. This actuarial valuation reflects the adoption of any Retirement Plan amendments during the previous fiscal year. The University contributed $115,006,000 during the fiscal year ended June 30, 2021.

Employees hired after September 30, 2012, participate in a single employer, defined contribution plan. Each year the University contributes 2% of each employee's eligible salary to a 401(a) plan. Employees are able to contribute to a 457(b) and 403(b) plan. The University will match up to 3% of the employee's contribution to the 457(b) plan with the University's match funds going into the 401(a) plan. Employees in the defined contribution plans are immediately 100% vested in their contributions. Employees hired or rehired beginning October 1, 2019, will participate in a single- employer, defined contribution plan. Employees will be automatically enrolled in the plan to contribute 8% of eligible salary into a 457(b) plan. Each year the University will match up to 8% of each employer's eligible salary to a 401(a) plan. The University's matching contributions vest following three years of consecutive or nonconsecutive service. The defined contribution plan recognized $29,362,000 of pension expense net of $5,725,000 of forfeitures for the year ended June 30, 2021.

Net Pension Liability

The Retirement Plan's net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 1, 2020. Roll-forward procedures were used to measure the Retirement Plan's net pension liability as of June 30, 2021. For the year ended June 30, 2021, fiduciary net position as a percentage of the total pension liability amounted to 93.54%.

Changes in net pension liability (in thousands of dollars):

	Total Pension Liability (TPL) (a)	Fiduciary Net Pension (FNP) (b)	Net Pension Liability (NPL) (a) - (b)
Balances at June 30, 2020	$ 4,764,367	$ 3,654,744	$ 1,109,623
Changes for the year:			
Service Cost	65,786	—	65,786
Interest	336,697	—	336,697
Differences between expected and actual experience	(10,821)	—	(10,821)
Contributions – Employer	—	115,006	(115,006)
Contributions – Employee	—	14,981	(14,981)
Net Income Investment	—	1,056,355	(1,056,355)
Benefit payments, including refunds of employee contributions	(283,941)	(283,941)	—
Net Changes	107,721	902,401	(794,680)
Balances at June 30, 2021	$ 4,872,088	$ 4,557,145	$ 314,943

Note 7 - Retirement Systems (cont.)

Pension Expense

Annual pension expense consists of service cost and interest on the pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as a deferred outflow/inflow of resources and recognized in pension expense over a five year period.

For the year ended June 30, 2021, the Retirement Plan recognized pension expense of $52,716,000. At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 56,467	$ 13,800
Changes in assumptions	69,781	—
Net difference between projected and actual earnings on pension plan investments	—	478,724
Total	$ 126,248	$ 492,524

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of these items:

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources Recognition
2022	$ (49,627)
2023	(58,541)
2024	(100,113)
2025	(157,848)
2026	(147)
Totals	$ (366,276)

Actuarial Assumptions

The October 1, 2020, actuarial valuation utilized the entry age actuarial cost method. The discount rate used to measure the total pension liability was 7.20%. Actuarial assumptions included:

Inflation	2.20 %
Salary Increases	3.6 - 4.5%
Investment Rate of Return	7.20 %

For purposes of determining actuarially required contributions, the actuarial value of assets was determined using techniques that spread effects of short-term volatility in the market value of investments over a five-year period. The underfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over 23 years from the October 1, 2020, valuation date. Mortality rates were based on the RP-2014 Combined Health Mortality Table projected using Scale MP-2017 and RP-2000 Combined Health Mortality Table projected to 2023 using Scale BB for the October 1, 2020, valuation date.

Note 7 - Retirement Systems (cont.)

The actuarial assumptions used in the October 1, 2020, valuation were based on the results of the most recent quinquennial study of the University's own experience covering 2012 to 2016.

The annual money-weighted rate of return is calculated as the internal rate of return on pension investments, net of pension plan investment expense. The money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return on pension plan investments for the year ended June 30, 2021, was 29.8%. The following table provides long-term expected rates of real return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public equity	35.0 %	4.3 %
Private equity	12.0 %	7.5 %
Sovereign bonds	10.0 %	(1.2)%
Inflation linked bonds	10.0 %	(0.6)%
Private debt	6.0 %	3.3 %
Risk balanced	12.0 %	4.1 %
Commodities	5.0 %	1.5 %
Real estate	10.0 %	6.3 %
	100.0 %	

Discount Rate

The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the University contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.20%	7.20%	8.20%
MU Net Pension Liability	$922,607	$314,943	$(189,280)

Separate financial statements are not prepared for the Plan.

Detailed information concerning the Plan is presented in the University's 2021 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System
118 University Hall
Columbia, Missouri 65211
www.umsystem.edu

Note 8 - Other Postemployment Benefits

In addition to the retirement benefits described in Note 7, the State provides postemployment health care and life insurance benefits, in accordance with State statutes, to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer, defined benefit other postemployment benefits plan, MOSERS is an insured, defined benefit insurance plan, and MHPML and CEIP are single-employer defined benefit public employees' other postemployment benefits plans.

Plan Descriptions

Missouri Consolidated Health Care Plan (MCHCP) operates a cost-sharing multiple-employer, defined benefit Other Postemployment Benefits Plan (OPEB), the State Retiree Welfare Benefit Trust (SRWBT). Employees may participate at retirement, if eligible to receive a monthly retirement benefit from either the Missouri Employees' Retirement System (MOSERS) or another retirement system whose members grandfathered for coverage under the MCHCP by law. The terms and conditions governing postemployment benefits, are vested with the MCHCP Board of Trustees within the authority granted under sections 103.003 - 103.178, RSMo. MCHCP provides medical, dental, and vision benefits, and the Strive Employee Life & Family program for the exclusive benefit of current and future retired employees of the state and their dependents who meet eligibility requirements, except those retired members covered by other OPEB plans of the state. Covered categories include active employees, participants and spouses in payment status, participants with a deferred benefit, and disabled participants.

The Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML) is a single-employer, defined benefit OPEB plan administered in accordance with Section 104.270, RSMo. MHPML is not a separate legal entity and is self insured. The plan does not maintain assets in a trust and pays expenses on a pay-as-you-go basis. The plan assets are neither legally protected from creditors nor are they dedicated to providing OPEB benefits. The State has no legal obligation to pay the benefits. MHPML provides healthcare insurance benefits to employees who retired from the Department who participated in the Medical and Life Insurance Plan when they were an active employee and had a minimum of five years creditable service. Coverage categories include retirees, certain disabled employees, spouses, certain dependents and survivors of deceased employees and retirees. At July 1, 2019, the number of participants covered by the plan included 6,185 retirees or beneficiaries currently receiving benefits, 92 retirees entitled to but not yet receiving benefits, and 7,526 active employees.

The Conservation Employees' Benefits Plan (CEIP) is a single-employer defined benefit OPEB plan administered by the Conservation Employees' Benefits Plan Board of Trustees in accordance with Article IV, Section 42 of the Missouri Constitution. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The benefit plan for the Department of Conservation is not irrevocable.

CEIP provides for the continuation of medical insurance benefits for retirees and their dependents. Coverage categories include active employees, retirees and surviving spouses, and spouses of current retirees. At June 30, 2019, 1,300 active employees, 849 retirees and surviving spouses, and 408 spouses of current employees were participating in the plan.

Note 8 - Other Postemployment Benefits (cont.)

Contributions

Contributions are established and may be amended by the MCHCP Board of Trustees with the authority granted under sections 103.003 - 103.178, RSMo. Contributions to MCHCP by the State are not legally or contractually required. For the fiscal year end June 30, 2020, employers contributed 4.40% for the period July 1, 2019 through December 31, 2019; 4.65% for the period January 15, 2020 through April 1, 2020; 4.02% for the period April 15, 2020 through June 1, 2020; and 3.41% for the period June 1, 2020 through June 30, 2020, of covered payroll. Retiree contribution rates are established based on projected claims experience and funding provided by employer contributions. Contributions to the OPEB plan for MCHCP and MCHCP-CU was $72,054,000 and $32,000, respectively for the year ended June 30, 2021.

The contribution requirements for MHPML are recommended by the Medical and Life Insurance Plan's Board of Trustees and are approved by the Missouri Highways and Transportation Commission. The Commission contributes a percentage of medical premiums for retirees. For those who retired on or prior to January 1, 2015, an amount ranging from 40.0% to 57.0% of the premium is contributed, dependent on the level of coverage. Medical premiums, for employees who retire on or after January 1, 2015, are based on total years of service, with the Commission contributing 2.0% per year of service, not to exceed 50.0% of the total premium, with the retiree responsible for the remaining balance of the premiums. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between employer and the plan members to that point. Contributions to the Plan for the year ended June 30, 2021, was $23,661,000.

The contribution requirements for CEIP are established by a trust agreement between the Conservation Commission and the Conservation Employees' Benefits Plan Board of Trustees, which grants the authority to establish and amend benefit terms and financing requirements to the Board of Trustees. The Commission contribution toward retiree medical premium is based on tenure or years of service with the State. At the time of retirement, employees who have 25+ years of service receive a 35% contribution, 20-24 years of service receive a 30% contribution, 15-19 years of service receive a 25% contribution, vested status up to 14 years of service receive a 20% contribution, and employees who retired prior to January 1, 2013, continue to receive a 35% contribution towards their premium. Benefit projections for financial reporting purposes are based on an established policy of the retiree's paying the premium amount less any direct subsidy paid by the Commission based on years of service and date of retirement. Contributions to the Plan for the year ended June 30, 2021, was $3,171,000.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Cost-Sharing Multiple Employer Plan:

At June 30, 2021, a liability was reported for the State's proportionate share of the collective net OPEB liability for the MCHCP and the MCHCP-CU plans based on an actuarial valuation as of July 1, 2020. The State's proportionate share of the collective net OPEB liability was calculated by dividing the State's contribution to the SRWBT by the total contributions from all applicable employers during the measurement period. From the previous valuation, the discount rate changed from 5.24% to 4.38%.

The State reported the following proportionate share of the collective net OPEB liability and the OPEB expense for the fiscal year ended June 30, 2021, was as follows (in thousands of dollars):

	MCHCP	MCHCP-CU
OPEB Expense	$ 120,672	$ 41
Proportionate share:	99.61 %	0.04 %
Net OPEB Liability	$1,774,156	$ 784

Note 8 - Other Postemployment Benefits (cont.)

Single-Employer Plans:

The State's total OPEB liability and related information for the MHPML and CEIP plans for the fiscal year ended June 30, 2021, were as follows (in thousands of dollars):

	MHPML	CEIP
	Total OPEB Liability	Total OPEB Liability
Balances at June 30, 2020	$ 1,064,325	$ 149,715
Changes for the year:		
Service Cost	29,743	4,029
Interest	37,990	3,363
Differences between expected and actual experience	(3,176)	—
Effect of economic/demographic gains or losses	—	—
Changes of assumptions or other inputs	250,439	1,514
Benefit payments	(23,661)	(3,171)
Net Changes	291,335	5,735
Balances at June 30, 2021	$ 1,355,660	$ 155,450

For the year ended June 30, 2021, the MHPML and CEIP recognized OPEB expense of $53,032,000 and $7,321,000, respectively.

At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP-CU	MCHCP	MHPML	CEIP	MCHCP-CU
Difference between expected and actual experience	$ 75,440	$ —	$ —	$ 33	$ (20,370)	$ (39,007)	$ (24,133)	$ (10)
Changes of assumptions	—	209,451	27,154	—	(129,225)	(128,328)	(2,704)	(58)
Net difference between projected and actual earnings on plan investments	5,075	—	—	2	—	—	—	—
Changes in proportion and differences between employer contributions and proportionate share of contributions	735	—	—	51	(97)	—	—	(133)
Contributions subsequent to the measurement date	74,276	23,875	—	32	—	—	—	—
Total	$155,526	$233,326	$ 27,154	$ 118	$ (149,692)	$ (167,335)	$ (26,837)	$ (201)

Note 8 - Other Postemployment Benefits (cont.)

Amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the measurement period of the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands of dollars):

June 30	Net Deferred Outflows/Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP-CU
2022	$ (9,554)	$ (14,701)	$ (71)	$ (17)
2023	(9,511)	(14,701)	(71)	(17)
2024	(10,202)	9,029	632	(17)
2025	(10,407)	20,222	(373)	(17)
2026	(11,187)	37,815	200	(18)
Thereafter	(17,581)	4,452	—	(29)
Totals	$ (68,442)	$ 42,116	$ 317	$ (115)

Actuarial Assumptions

The total OPEB liability at June 30, 2021, is based upon the the July 1, 2020, actuarial valuation date for MCHCP, the July 1, 2019, actuarial date for MHPML, and the June 30, 2019, actuarial valuation date for CEIP, using the entry age normal actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

	MCHCP and MCHCP-CU
Price Inflation	3.0%
Salary Increases	4.0%
Investment Rate of Return	4.38%
Healthcare Cost Trend Rate	Non-Medicare is 5.75% for fiscal year 2020; the rate decreases by 0.25% per year to an ultimate rate of 5.0% in fiscal year 2023 and later. Medicare is 10.00% in fiscal 2020, 22.00% in fiscal 2021, 10.00% in fiscal 2022 and 2023, 9.5% in fiscal 2024, 9.00% in fiscal 2025, 8.5% in fiscal 2026 then 8.00% in fiscal 2027 decreasing by 1.00% per year to an ultimate rate of 5.00% in fiscal year 2030 and after.

	MHPML
Price Inflation	2.0%
Salary Increases	2.5%
Investment Rate of Return	2.21%
Healthcare Cost Trend Rate	6.00% for 2019, decreasing to 4.5% for 2025 and later years.

	CEIP
Price Inflation	2.3%
Salary Increases	4.0%
Investment Rate of Return	2.16%
Healthcare Cost Trend Rate	Pre-65 rate of 6.6% for 2019, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond. Post-65 trend rate of 6.3% for 2019, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.

Note 8 - Other Postemployment Benefits (cont.)

MCHCP's actuarial assumptions used in the July 1, 2020, valuation for SRWBT involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation to determine MCHCP's total OPEB liability is required to be performed at least every two years, but is performed annually. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations. The collective total OPEB liability for June 30, 2020, measurement date was determined by an actuarial valuation as of July 1, 2020. The cost method utilized for the valuation year June 30, 2020, was the entry age normal, level percentage of payroll. Mortality rates were based on RP-2016 for Employees/ Annuitants without collar adjustments using Scale MP-2016. The last experience study was conducted in 2020.

MHPML's actuarial assumptions used in the July 1, 2019, valuation were determined using a measurement date of July 1, 2020. The inflation rate was based on the actuary's long-term estimate of inflation as of July 1, 2019. The salary increases were based on projected salaries, which include COLA's. The discount rate was based on Bond Buyer General Obligation 20-Bond Municipal Bond Index. Mortality rates were based on Pub-2010 Public Retirement Plans Safety Employees Mortality Table weighted by Headcount project by MP-2020 and Pub-2010 Public Retirement Plans Safety Employees Mortality Table, weighted by Headcount projected by MP-2020 for July 1, 2020. The actuarial assumptions used in the July 1, 2019, valuation were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2019. From the previous valuation, the discount rate changed from 3.51% 2.21%.

CEIP's actuarial assumptions used in the June 30, 2019, valuation were determined using a measurement date of June 30, 2021. The discount rate was based on the 20-year Bond General Obligation Index. Mortality rates were based on Pub-2010 Mortality for General Employees, Healthy Annuitants and Contingent Survivors, with generational projection per Scale MP-2019. The plan has not had a formal actuarial experience study performed. From the previous valuation, the discount rate changed from 2.21% to 2.16%.

For MCHCP, the long-term expected rate of return on OPEB plan investments was determined as a blend of the plan sponsor's best estimate on the expected return on plan assets and the 20-year high quality municipal bond rate as of the measurement date. The target asset allocation and best estimates of arithmetic real rate of returns for each major asset class are listed below.

	MCHCP and MCHCP-CU	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Stocks	17.0%	8.5%
Mid Cap Stocks	6.0%	8.8%
Small Cap Stocks	7.0%	8.8%
International Stocks	4.0%	8.9%
BarCap Aggregate Bonds	64.0%	2.4%
Cash Equivalants	2.0%	2.1%
	100.0%	

Note 8 - Other Postemployment Benefits (cont.)

Discount Rate

A single discount rate based on the expected rate of return on OPEB investments of 4.38%, 2.21%, and 2.16% was used to measure the total OPEB liability for MCHCP, MHPML, and CEIP, respectively. For MCHCP, the projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions will be made at required rates, actuarially determined. For years where the expected benefit payments can be covered by projected trust assets, expected returns are used. For years where payments are not expected to be covered by trust assets, the municipal Bond Buyer 20-Bond General Obligation Index rate is utilized.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability for MCHCP and total OPEB liability for MHPML and CEIP, to changes in the single discount rate, the following presents the State's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
MCHCP Net OPEB Liability	3.38% $2,126,463	4.38% $1,774,156	5.38% $1,498,134
MHPML Total OPEB Liability	1.21% $1,590,984	2.21% $1,355,660	3.21% $1,092,519
CEIP Total OPEB Liability	1.16% $190,606	2.16% $155,450	3.16% $128,734
MCHCP-CU Net OPEB Liability	3.38% $939	4.38% $784	5.38% $662

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Regarding the sensitivity of the net OPEB liability for MCHCP and the total OPEB liability for MHPML and CEIP, to changes in healthcare cost trend rates, the following presents the plan's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
MCHCP Net OPEB Liability	$1,493,094	$1,774,156	$2,133,156
MHPML Total OPEB Liability	$1,068,726	$1,355,660	$1,629,230
CEIP Total OPEB Liability	$128,828	$155,450	$191,103
MCHCP-CU Net OPEB Liability	$660	$784	$942

Note 8 - Other Postemployment Benefits (cont.)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separate financial reports issued by MCHCP:

Missouri Consolidated Health Care Plan
P.O. Box 104355
Jefferson City, Missouri 65110-4355
www.mchcp.org

Missouri State Insured Defined Benefit Insurance Plan

The Missouri State Insured Defined Benefit Insurance Plan is administered through The Standard, which is a third party administrator with oversight by Missouri State Employees Retirement System (MOSERS). In the event that the Standard becomes insolvent, the Missouri Guarantee Association will work with the Standard to see what assets are available to handle their liabilities and the MO Guarantee Association would handle the open and unpaid claims up to the maximum outlined in Section 376.717, RSMo.

Retiree Life Insurance

Members who retire on or after October 1, 1985, or retirees of the Department of Labor and Industrial Relations (DOLIR) who retire on or after January 1, 1996, are eligible for $5,000 of state-sponsored basic life insurance coverage if they retire directly from active employment. This group plan is financed on a percentage of payroll and is purchased as a group policy through competitive bids. Premiums are contributed as provided by Section 104.515, RSMo. Retirees of the DOLIR who retire prior to January 1, 1996, are eligible for state-sponsored insured defined benefit coverage in the same amount of coverage they were receiving through the DOLIR. The coverage for this closed group is purchased as a group policy at a current cost of $2.07 per thousand dollars of coverage, per month as provided by Section 288.225, RSMo. The cost for fiscal year 2021 was $2,011,000.

Long-Term Disability Insurance (LTD)

MOSERS provides LTD coverage for eligible members and generally includes those active members of MOSERS' retirement plans who do not have other disability coverage and are not yet eligible to receive normal (unreduced) retirement benefits. There were 29,674 members covered under the program as of June 30, 2021. This insured defined-benefit coverage is billed on percentage of covered payroll (0.55% July 2020 through December 2020; .0445% January 2021 and later). Purchased as group policy through competitive bids, LTD is administered by The Standard Insurance Company. The cost for the year ended June 30, 2021, was $7,830,000. Premiums are contributed by the State and its component employers as provided for by Section 104.515, RSMo.

Note 8 - Other Postemployment Benefits (cont.)

University of Missouri System

Plan Description

In addition to the retirement benefits described in *Note 7,* the University of Missouri operates a single-employer, defined benefit Other Postemployment Benefits (OPEB) Plan. The assets of the OPEB Trust Fund are irrevocable and legally protected from creditors and dedicated to providing postemployment benefits in accordance with the plan. The OPEB plan provides postemployment medical, dental, and life insurance benefits to employees who retire from the University after attaining age 55 and before reaching age 60 with ten or more years of service, or after attaining age 60 with five or more years of service. As of January 1, 2018, employees must be 60 years old and have 20 years of service at the date of retirement to access the same percentage subsidy as retirees prior to January 1, 2018. Employees with age plus years of service less than 80, but with more than 5 years of service as of January 1, 2018, will receive a subsidy of $100 per year of service up to a maximum of $2,500 annually. Employees with less than 5 years of service as of January 1, 2018, will not receive an insurance subsidy or be eligible to participate in the University's plans.

As of June 30, 2021, 8,407 retirees were receiving benefits, and an estimated 8,021 active University employees may become eligible to receive benefits under the plan. Postemployment medical, dental and life insurance benefits are also provided to long-term disability claimants who were vested in the University's Retirement Plan at the date the disability began, provided the onset date of the disability was on or after September 1, 1990. As of June 30, 2021, 136 long-term disability claimants met those eligibility requirements. The terms and conditions governing the postemployment benefits to which employees are entitled are at the sole authority and discretion of the University's Board of Curators. The OPEB plan does not issue a separate financial report.

Contributions

Postemployment benefits are funded through both employer and employee contributions. Contribution requirements of employees and the University are established and may be amended by the University's Board of Curators. For employees retiring prior to September 1, 1990, the University contributes 2/3 of the medical benefits premium and 1/2 of the dental plan premium. For employees who retire on or after September 1, 1990, the University contributes towards premiums based on the employee's length of service and age at retirement.

The University makes available two group term life insurance options. Option A coverage is equal to the retiree's salary at the date of retirement, while Option B is equal to two times the amount. For each Option, graded decreases in coverage are made when the retiree attains specific age levels. The University pays the full cost of Option A and approximately 91% of Option B coverage. Coverage for group term life insurance ends on January 1 following the retiree's 70th birthday.

For the year ended June 30, 2021, participant contributions were $18,296,000, or approximately 49.7%, of the total premiums through their required contributions, which vary depending on the plan and coverage selection. In fiscal year 2021, the contribution rate as a percentage of covered payroll was 3.2% and the University contributed $18,551,000.

The University also makes available two long-term disability options to its employees. Option A coverage is equal to 60% of the employee's salary on the date the disability began, when integrated with benefits from all other sources. Option B coverage is equal to 66-2/3% of the employee's salary, integrated so that benefits from all sources will not exceed 85% of the employee's salary. Both options have a 149-day waiting period and provide benefits until age 65. The University pays the full cost of the Option A premium, while employees enrolled in Option B pay the additional cost over the Optional A premium.

Note 8 - Other Postemployment Benefits (cont.)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2021, the net OPEB liability for the University was based on an actuarial valuation as of June 30, 2021, and measured as of that date. For the year ended June 30, 2021, fiduciary net position as a percentage of the net OPEB liability amounted to 15.59%.

Changes in net OPEB liability (in thousands of dollars):

	Total OPEB Liability (TOL)	Fiduciary Net Position (FNP)	Net OPEB Liability (NOL)
Balances at June 30, 2020	$ 406,980	$ 39,366	$ 367,614
Changes for the year:			
Service Cost	5,115	—	5,115
Interest	8,905	—	8,905
Differences between expected and actual experience	(14,091)	—	(14,091)
Changes in assumptions	(135,163)	—	(135,163)
Contributions – Employer	—	18,551	(18,551)
Contributions – Employee	—	18,296	(18,296)
Net Investment Income	—	12	(12)
Benefit payments, including refunds of employee contributions	(18,438)	(36,734)	18,296
Administrative Expenses	—	—	—
Net Changes	(153,672)	125	(153,797)
Balances at June 30, 2021	$ 253,308	$ 39,491	$ 213,817

For the year ended June 30, 2021, the University recognized OPEB expense of ($34,166,000). In FY21, there was a change in the medical premium split between employer and employee share causing costs to shift to the employees. At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 18,723	$ 14,308
Changes in assumptions	—	187,987
Net difference between projected and actual earnings on OPEB plan investments	—	1,307
Total	$ 18,723	$ 203,602

Note 8 - Other Postemployment Benefits (cont.)

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of those items (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources Recognition
2022	$ (48,003)
2023	(47,685)
2024	(44,358)
2025	(36,009)
2026	(8,734)
Totals	$ (184,789)

Actuarial Assumptions

The total OPEB liability at June 30, 2021, is based upon the June 30, 2021, actuarial valuation, using the entry age normal, as a level percentage of pay, actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

Price Inflation	2.2%
Salary Increases	Varies based on age: 0.1% to 6.0%(including inflation) for academic and administrative; 0.1% to 3.0% (including inflation) for clerical and service
Investment Rate of Return	2.16%
Pre-65 Medical and HSP Plans Trend Rate	7.75% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Pre-65 Rx trend rate	8.75% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Post-65 Medicare and Rx Trend Rate	(48.1%) for 2022, 3.0%, then 6.0% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached
Post-65 Medicare Buyup and Rx trend rate	(12.6%) for 2022, 3.0%, then 6.0% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Dental trend rates	0% for 2022, then 2.0% all years after

The University's actuarial assumptions used in the June 30, 2020, valuation involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. For healthy retiree mortality rates, the RP-2014 Healthy Employee/Annuitant Mortality Table projected generationally using Scale MP-2017 was used. For disabled retiree mortality rates, the RP-2014 Disabled Annuitant Mortality Table projected generationally using Scale MP-2017 was used.

Note 8 - Other Postemployment Benefits (cont.)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.16% for the year ended June 30, 2021. The projection of cash flows used to determine the discount rate assumed that the University would not make additional contributions to the OPEB Trust and would continue to fund the plan on a pay-as-you-go basis. Based on those assumptions, the OPEB Plan's fiduciary net position was not projected to cover a full year of projected future benefit payments. Therefore, all future benefit payments are discounted at the current index rate for 20 year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability for the University, to changes in the single discount rate, the following presents the University's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	1.16%	2.16%	3.16%
Net OPEB Liability	$250,292	$213,817	$183,880

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Regarding the sensitivity of the net OPEB liability for the University, to changes in healthcare cost trend rates, the following presents the University's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
Net OPEB Liability	$197,515	$213,817	$233,478

Detailed information concerning the Plan is presented in the University's 2021 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System
118 University Hall
Columbia, Missouri 65211
www.umsystem.edu

Note 9 - Deferred Compensation

Missouri State Public Employees' Deferred Compensation Plan:

In accordance with Internal Revenue Code Section 457, the State offers all employees the opportunity to participate in the Missouri State Public Employees' Deferred Compensation Plan. Under the Plan, employees are permitted to defer a portion of their current salary until future years.

All amounts of compensation deferred under the Plan must be held in a trust, custodial account, or annuity contract for the exclusive benefit of Plan participants and their beneficiaries. Investments are managed by the Plan's trustee under one of several investment options, or a combination thereof. The choice between the investment option(s) available by the Plan is made by the participants.

Copies of the Plan's financial statements may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
907 Wildwood Drive
Jefferson City, Missouri 65102-0209

Missouri State Public Employees' Deferred Compensation Plan:

The Plan was established by the Missouri State Public Employees' Deferred Compensation Commission in July 1995 pursuant to Section 401(a) of the Internal Revenue Code.

Under the Plan provisions, any employee of the State is eligible to participate in the Plan if he/she has been an employee of the State for at least 12 consecutive months preceding any employer contributions to the Plan, and is making continuous monthly deferrals of at least $25 to the Missouri State Public Employees' Deferred Compensation Plan. As of March 2010, employer incentive (match) associated with the State of Missouri Deferred Compensation Plan was suspended. Participating employees are 100% vested.

The first employer contributions to the Plan were made in January 1996. The Plan receives contributions from employers as well as rollovers from other qualified plans. During fiscal year 2021, net rollovers and contributions to ICMA-RC were $1,323,000.

Copies of the Plan's financial statements may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
907 Wildwood Drive
Jefferson City, Missouri 65102-0209

Note 10 - Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021 (in thousands of dollars):

	*Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
Due to Other Entities	$ 784	$ 136	$ (108)	$ 812	$ 136
General Obligation Bonds Payable	44,530	—	(15,880)	28,650	16,560
Other Bonds Payable	2,460,650	172,850	(468,700)	2,164,800	303,520
Unamortized Bond Premium	129,062	27,770	(39,479)	117,353	—
Obligations under Financed Purchase	22,755	13,767	(16,093)	20,429	11,566
Obligations under Lease Purchase	42,074	—	(3,583)	38,491	3,706
Pollution Remediation	48,264	1,139	(1,269)	48,134	2,142
Asset Retirement Obligations	1,792	8	(1)	1,799	—
Compensated Absences	190,415	223,462	(222,786)	191,091	159,541
Claims Liability	151,008	657,493	(651,239)	157,262	101,870
Contingent Liabilities	27,830	21,113	(5,473)	43,470	27,766
2nd Injury Fund Contingent Liabilities	2,174,003	140,206	(70,541)	2,243,668	70,542
Net Other Postemployment Benefit Obligation	2,909,683	473,463	(164,876)	3,218,270	—
Net Pension Liability	6,936,979	1,349,980	(982,935)	7,304,024	—
Total Governmental-Type Activities	$ 15,139,829	$ 3,081,387	$ (2,642,963)	$ 15,578,253	$ 697,349
Business-Type Activities:					
Other Bonds Payable	$ 3,485	$ —	$ (3,485)	$ —	$ —
Obligations under Financed Purchases	3	—	(3)	—	—
Claims Liability	85,163	10,651	(8,601)	87,213	11,000
Grand Prize Winner Liability	127,199	104,784	(98,307)	133,676	102,048
Asset Retirement Obligations	2	—	—	2	—
Compensated Absences	5,266	5,631	(5,433)	5,464	5,428
Net Other Postemployment Benefit Obligation	56,537	2,439	(2,240)	56,736	—
Net Pension Liability	165,453	48,796	(35,529)	178,720	—
Total Business-Type Activities	$ 443,108	$ 172,301	$ (153,598)	$ 461,811	$ 118,476

*Beginning balances as of June 30, 2020, have been restated (see *Note 17*).

Note 11 - Debt

Bonds:

Bonds are long-term liabilities and are reconciling items from governmental fund financial statements to government-wide financial statements. On the Government-Wide Statement of Net Position, the long-term liabilities are shown as the amounts due within one year from the date of the statement and the amounts due in more than one year from the date of the statement.

General Obligation Bonds:

The Board of Fund Commissioners of the State of Missouri, upon voter approval and subsequent authorization of the General Assembly, issues general obligation bonds that are secured by a pledge of the full faith, credit, and resources of the State. The principal and interest amounts are transferred one year in advance from the General Fund or other funds to the debt service funds from which principal and interest payments are made. Three types of general obligation bonds are currently outstanding. Proceeds from the Water Pollution Control Bonds were used to provide funds for the protection of the environment through the control of water pollution. Proceeds from the Fourth State Building Bonds were used to provide funds for improvements of buildings and property of higher education institutions, Department of Corrections, and the Division of Youth Services. Proceeds from the Stormwater Control Bonds were used to provide funds to protect the environment through the control of stormwater.

To take advantage of lower interest rates, the Board of Fund Commissioners has issued bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Board (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Water Pollution Control Bonds:				
Series A 2010-Refunding	7/27/10	$ 81,450	A 2001	$ 15,030
			A 2002	20,225
			B 2002-Refunding	12,990
			A 2005-Refunding	8,595
			A 2007	31,385
Fourth State Building Bonds:				
Series A 2010-Refunding	7/27/10	9,060	A 2002-Refunding	8,970
			A 2005-Refunding	1,470
Series A 2012-Refunding	9/27/12	100,395	A 2002-Refunding	110,535
Stormwater Control Bonds:				
Series A 2010-Refunding	7/27/10	15,150	A 2001	7,320
			A 2002	8,475
			A 2005-Refunding	905

The additional principal amount of the refunding bonds does not decrease the amount of the authorization.

As of June 30, 2021, $594,494,240 of the Water Pollution Control Bonds; $250,000,000 of the Fourth State Building Bonds; and $45,000,000 of the Stormwater Control Bonds have been issued. The remaining authorization for the Water Pollution Control Bonds is $130,505,760 and for Stormwater Control Bonds is $155,000,000. There is no remaining authorization for the Fourth State Buildings Bonds.

Note 11 - Debt (cont.)

General obligation bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Water Pollution Control Bonds:						
Series A 2007	4.0 - 5.0%	6/1; 12/1	11/07	12/1/21	$ 50,000	$ 1,985
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	81,450	18,195
Fourth State Building Bonds:						
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	9,060	2,020
Series A 2012-Refunding	2.0 - 4.0%	10/1; 4/1	9/12	10/1/21	100,395	3,065
Stormwater Control Bonds:						
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	15,150	3,385
Total General Obligation Bonds					$ 256,055	28,650
Less: Amount in Sinking Fund for payment of Principal						(17,681)
						$ 10,969

As of June 30, 2021, general obligation debt service requirements for principal and interest in future years were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 16,560	$ 964	$ 17,524
2023	12,090	302	12,392
Totals	$ 28,650	$ 1,266	$ 29,916

Other Bonds:

The Board of Public Buildings of the State of Missouri, upon the approval of the General Assembly, issues revenue bonds for building projects and commits state agencies to lease space in these buildings. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds, maintain certain required reserves, and to pay the costs of operations. The total amount authorized for the Board equals $1,545,000,000.

To take advantage of lower interest rates, the Board of Public Buildings has issued bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Board (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Board of Public Buildings:				
Series A 2011-Refunding	09/27/11	$ 143,020	A 2001	$ 126,850
			A 2003	12,620
			A 2006	3,175
Series A 2012-Refunding	08/23/12	278,835	A 2003	285,340
Series A 2013-Refunding	10/11/13	29,370	A 2003	30,195
Series A 2014-Refunding	08/19/14	88,680	A 2006	87,225
Series A 2015-Refunding	04/01/15	20,250	A 2011-Refunding	21,380
Series A 2020-Refunding	03/26/20	38,920	A 2011-Refunding	40,350
Series B 2020-Refunding	08/25/20	172,850	A 2012-Refunding	185,850
			A 2013-Refunding	19,635

Note 11 - Debt (cont.)

The additional principal amount of the refunding bonds does not decrease the amount of the authorization.

As of June 30, 2021, the Board of Public Buildings Bonds had issued $1,192,915,000 of the bond authorization. The remaining authorization is $352,085,000.

The Board of Public Buildings Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Board of Public Buildings:						
Series A 2011-Refunding	1.0 - 5.0%	4/1; 10/1	9/11	10/1/28	$ 143,020	$ 25,080
Series A 2014-Refunding	1.0 - 5.0%	4/1; 10/1	8/14	10/1/30	88,680	65,360
Series A 2015-Refunding	5.0%	4/1; 10/1	4/15	10/1/24	20,250	20,250
Series A 2015	3.0 - 5.0%	4/1; 10/1	4/15	10/1/39	36,805	31,130
Series B 2015	3.0 - 5.0%	4/1; 10/1	9/15	4/1/30	60,000	38,215
Series A 2016	3.0 - 4.0%	4/1; 10/1	5/16	4/1/36	100,000	69,295
Series A 2017	2.0 - 5.0%	4/1; 10/1	9/17	4/1/32	77,165	60,150
Series A 2018	3.0 - 5.0%	4/1; 10/1	5/18	4/1/38	47,740	40,130
Series A 2020-Refunding	3.0 - 3.25%	4/1; 10/1	3/20	10/1/25	38,920	29,855
Series B 2020-Refunding	4.0 - 5.0%	4/1; 10/1	8/20	10/1/28	172,850	172,850
Total Board of Public Buildings Bonds					$ 785,430	$ 552,315

As of June 30, 2021, the debt service requirements for principal and interest in future years for the Board of Public Buildings Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 51,645	$ 21,270	$ 72,915
2023	54,785	18,865	73,650
2024	57,045	16,277	73,322
2025	59,815	13,515	73,330
2026	61,555	10,783	72,338
2027-2031	218,775	23,277	242,052
2032-2036	36,325	5,060	41,385
2037-2040	12,370	799	13,169
Totals	$ 552,315	$ 109,846	$ 662,161

The Missouri Health and Educational Facilities Authority (MOHEFA) issued $35,000,000 of Educational Facilities Revenue Bonds (University of Missouri-Columbia Arena Project) Series 2001, dated November 1, 2001, to fund the design, acquisition, construction, furnishing, and equipping of a sports arena facility and related facilities on the University of Missouri-Columbia campus. MOHEFA issued $20,125,000 of Educational Facilities Refunding Revenue Bonds Series 2011, dated November 17, 2011. The Refunding Educational Facilities Revenue bonds refunded $22,770,000 of Educational Facilities Revenue Bonds Series 2001. These bonds are special, limited obligations of the Authority and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

Note 11 - Debt (cont.)

The Educational Facilities Revenue Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Educational Facilities Revenue Bonds:						
Series 2011-Refunding	2.0 - 5.0%	4/1; 10/1	11/11	10/1/21	$ 20,125	$ 2,465

As of June 30, 2021, the debt service requirements for principal and interest in future years for the Educational Facilities Revenue Bonds (based on the financing agreement between the State and the Authority) were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 2,465	$ 62	$ 2,527
Totals	$ 2,465	$ 62	$ 2,527

The Regional Convention and Sports Complex Authority issued $132,910,000 of Convention and Sports Facility Project Bonds Series A 1991, dated August 15, 1991, to finance the costs of acquiring land and constructing a multi-purpose convention and indoor sports facility in downtown St. Louis, Missouri. On December 15, 1993, the Authority issued $121,705,000 of Convention and Sports Facility Project Refunding Bonds Series A 1993 for the purpose of refunding the callable portions of the outstanding bonds issued in August 1991 and to pay the costs of additions and enhancements to the project. The outstanding principal amount refunded was $101,410,000. On August 1, 2003, the Authority issued $116,030,000 of Convention and Sports Facility Project Refunding Bonds Series A 2003 for the purpose of refunding Convention and Sports Facility Project Bonds Series A 1991 and Series A 1993 refunding bonds and to pay the costs of additions and enhancements to the project. The outstanding principal amount refunded was $2,845,000 for the Series A 1991 bonds and $113,170,000 for the Series A 1993 refunding bonds. On August 20, 2013, the Authority issued $65,195,000 of Convention and Sports Facility Project Refunding Bonds Series A 2013 for the purpose of refunding Convention and Sports Facility Project Refunding Bonds Series A 2003. The principal amount refunded was $64,385,000. These bonds are limited obligations of the Authority and do not constitute a pledge of the full faith and credit of the State.

The Convention and Sports Facility Project Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Convention and Sports Facility Project Bonds:						
Series A 2013-Refunding	2.0 - 5.0%	2/15; 8/15	8/13	8/15/21	$ 65,195	$ 9,520

Note 11 - Debt (cont.)

As of June 30, 2021, the debt service requirements for the principal and interest in future years for the Convention and Sports Facility Project Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 9,520	$ 238	$ 9,758
Totals	$ 9,520	$ 238	$ 9,758

Under a financing agreement dated August 1, 1991, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount of $10,000,000 for principal and interest and $2,000,000 for maintenance each year. Future payments to the Authority related to the bond repayment as of June 30, 2021, were as follows (in thousands of dollars):

Fiscal Year Ended June 30	State Debt Service Payments
2022	$ 5,000
Total	$ 5,000

The Missouri Development Finance Board (MDFB) issued $92,660,000 of Series 2014 Bonds dated December 10, 2014 and $97,225,000 of Series 2016 Bonds dated December 15, 2016, to fund the replacement of the Fulton State Hospital. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – Fulton State Hospital Project Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Fulton State Hospital Project Bonds:						
Series 2014	2.125 - 5.0%	4/1; 10/1	12/14	10/1/39	$ 92,660	$ 77,610
Series 2016	4.0 - 5.0%	4/1; 10/1	12/16	10/1/39	97,225	86,825
Total Fulton State Hospital Bonds					$ 189,885	$ 164,435

Note 11 - Debt (cont.)

As of June 30, 2021, the debt service requirements for principal and interest in future years for the Fulton State Hospital Project Bonds (based on the financing agreement between the State and the Board) were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 5,910	$ 6,428	$ 12,338
2023	6,210	6,125	12,335
2024	6,475	5,855	12,330
2025	6,710	5,617	12,327
2026	6,965	5,355	12,320
2027-2031	39,295	22,240	61,535
2032-2036	47,510	13,967	61,477
2037-2040	45,360	3,779	49,139
Totals	$ 164,435	$ 69,366	$ 233,801

The Missouri Development Finance Board (MDFB) issued $33,800,000 of Series A 2016 Bonds dated March 11, 2016, to fund the State Historical Society project. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – State Historical Society Project Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
State Historical Society Project Bonds:						
Series A 2016	2.0 - 5.0%	4/1; 10/1	3/16	10/1/35	$ 33,800	$ 27,350

As of June 30, 2021, the debt service requirement of the State for principal and interest in future years for the State Historical Society Project were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 1,480	$ 831	$ 2,311
2023	1,530	779	2,309
2024	1,555	748	2,303
2025	1,605	692	2,297
2026	1,665	627	2,292
2027-2031	9,065	2,326	11,391
2032-2036	10,450	813	11,263
Totals	$ 27,350	$ 6,816	$ 34,166

Note 11 - Debt (cont.)

State Road Bonds:

The Missouri Highways and Transportation Commission authorized by Article IV, Section 29-34 of the Missouri Constitution and Section 226.133 of the State Highway Act, issues bonds for highway construction and repairs. Under the Missouri Constitution, the principal and interest of the State Road Bonds are payable solely from the revenues of the Missouri Road Fund. State Road Bonds have the following levels of priority: Senior Bonds, First Lien Bonds, Second Lien Bonds, and Third Lien Bonds. Proceeds from State Road Bonds are used for the purpose of constructing and maintaining the State's highways. As of June 30, 2021, the Missouri Highways and Transportation Commission had issued $3,990,565,000. In addition, Senate Concurrent Resolution 14 authorized $301,000,000 in Missouri Highways and Transportation Commission bonds to renovate bridges and other important transportation infrastructure. In fiscal year 2020, the Third Lien State Road Bonds, Series B 2019 were issued in the amount of $178,370,000. These bonds are payable from the General Revenue Fund.

To take advantage of lower interest rates, the Missouri Highways and Transportation Commission has issued Bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Commission (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Senior Lien State Road Bonds:				
Series C 2010-Refunding	11/10/10	$ 130,390	A 2001	$ 11,135
			A 2002	18,405
			A 2003	111,760
Series A 2014-Refunding	6/3/14	589,015	A 2006	149,150
			B 2006	503,330
Series B 2014-Refunding	6/3/14	311,975	2007	325,290
Series A 2019-Refunding	5/13/19	102,705	A 2008	68,605
			A 2009	42,695

The State Road Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Highways and Transportation Commission:						
State Road Bonds						
Series B 2009	4.802 - 5.252%	5/1; 11/1	9/09	5/1/33	$ 404,375	$ 404,375
Series C 2009-Third Lien	4.313 - 5.213%	5/1; 11/1	11/09	5/1/29	300,000	198,950
Series A 2010	1.50 - 5.00%	5/1; 11/1	3/10	5/1/22	128,865	2,745
Series B 2010	4.72 - 5.02%	5/1; 11/1	3/10	5/1/25	56,135	56,135
Series C 2010-Refunding	3.00 - 5.00%	2/1; 8/1	11/10	2/1/23	130,390	34,480
Series A 2014-Refunding	2.00 - 5.00%	5/1; 11/1	6/14	5/1/26	589,015	457,940
Series B 2014-Refunding	3.00 - 5.00%	5/1; 11/1	6/14	5/1/25	311,975	66,625
Series A 2019-Refunding	5.00 %	5/1; 11/1	5/19	5/1/25	102,705	43,105
Series B 2019	5.00 %	5/1; 11/1	12/19	11/1/26	178,370	144,360
Total Missouri Highways and Transportation Commission					$ 2,201,830	$ 1,408,715

Note 11 - Debt (cont.)

As of June 30, 2021, debt service requirements for principal and interest in future years for the Missouri Highways and Transportation Commission were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 232,500	$ 71,228	$ 303,728
2023	217,885	60,228	278,113
2024	193,525	49,392	242,917
2025	200,785	39,711	240,496
2026	186,025	29,614	215,639
2027-2031	292,980	64,455	357,435
2032-2033	85,015	6,984	91,999
Totals	$ 1,408,715	$ 321,612	$ 1,730,327

Component Units' Bonds and Direct Placements - The following bonds are included in the balance sheet of the college and universities and the non-major component units.

Major

College and Universities:

The college and universities of the State issue revenue bonds for various projects on each respective campus. Bonds are payable, both principal and interest, only out of net income and revenues arising from operations of facilities funded by the bonds. As of June 30, 2021, debt service requirements for principal and interest for the college and universities were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Bonds from Direct Placements		Other Bonds		Totals
	Principal	Interest	Principal	Interest	
2022	$ 13,273	$ 3,625	$ 24,792	$ 87,964	$ 129,654
2023	16,687	3,224	35,670	86,896	142,477
2024	16,505	2,810	148,539	84,778	252,632
2025	11,041	2,455	63,656	81,926	159,078
2026	10,637	2,196	166,683	78,340	257,856
2027-2031	52,540	7,267	602,471	334,407	996,685
2032-2036	30,324	1,955	276,193	227,173	535,645
2037-2041	1,380	24	312,560	164,528	478,492
2042-2046	—	—	249,620	68,192	317,812
2047-2051	—	—	104,935	44,458	149,393
2052-2056	—	—	150,000	22,244	172,244
Totals [1]	$ 152,387	$ 23,556	$ 2,135,119	$ 1,280,906	$ 3,591,968

[1] The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

Note 11 - Debt (cont.)

Non-Major

Missouri Development Finance Board:

In December 2000, the Board issued $6,500,000 in St. Louis Convention Center Hotel Series 2000B, taxable infrastructure facilities revenue bonds and $14,600,000 in St. Louis Convention Center Hotel Series 2000C, tax-exempt infrastructure facilities revenue bonds, respectively for the purpose of paying the costs of acquiring land and constructing a parking garage. These bonds were remarketing in June 2020 as $4,590,000 2020B and $4,730,000 2020C bonds, replacing 2000B and 2000C, respectively. Bonds are payable, both principal and interest, out of revenues derived from the operation of the parking garage.

In April 2010, the Board issued $9,000,000 in Seventh Street Garage Series 2010, tax exempt infrastructure facilities revenue bonds.

The Missouri Development Finance Board Revenue Bonds issued and outstanding as of June 30, 2021, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Development Finance Board:						
Revenue Bonds						
Series 2010	Variable	monthly	4/10	10/1/33	$ 9,000	$ 4,010
Series 2020B	Variable	monthly	6/20	12/1/49	4,590	4,430
Series 2020C	Variable	monthly	6/20	12/1/49	4,730	4,580
Total Missouri Development Finance Board Revenue Bonds					$ 18,320	$ 13,020

As of June 30, 2021, the debt service requirements for principal and interest in future years for the Missouri Development Finance Board Revenue Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2022	$ 562	$ 253	$ 815
2023	574	240	814
2024	585	227	812
2025	597	217	814
2026	609	236	845
2027-2031	3,255	908	4,163
2032-2036	2,478	447	2,925
2037-2041	1,550	282	1,832
2042-2046	1,550	165	1,715
2047-2051	1,260	48	1,308
Totals [1]	$ 13,020	$ 3,023	$ 16,043

[1]The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

The annual debt service schedule assumes an interest rate of 1.506%, representing the interest rate at June 30, 2021, for the Series 2020B and Series 2020C bonds. The annual debt service also assumes an interest rate of 4.25%, representing the interest rate as of June 30, 2021, for the Seventh Street Garage Series 2010 bonds. As of June 28, 2012 through April 30, 2015, the Board entered into an interest deferral agreement whereby the bond interest rate for the Seventh Street Garage Series 2010 bonds is the lesser of the modified pay rate or 4.25% annually.

Note 11 - Debt (cont.)

Bond Transactions of the State of Missouri - The following schedule is a summary of bond activity for the fiscal year ended June 30, 2021 (in thousands of dollars):

	Governmental Funds*		Enterprise Funds*	Component Units		
	General Obligation Bonds	Other Bonds	Other Bonds	Bonds from Direct Placements	Other Revenue Bonds	Totals
Bonds Payable at July 1, 2020	$ 44,530	$2,460,650	$ 3,485	$ —	$ —	$2,508,665
Bond Issuance	—	172,850	—	—	—	172,850
Bonds Retired	(15,880)	(468,700)	(3,485)	—	—	(488,065)
Subtotal	28,650	2,164,800	—	—	—	2,193,450
College and Universities [1]	—	—	—	152,387	2,135,119	2,287,506
MO Development Finance Board	—	—	—	—	13,020	13,020
Bonds Payable at June 30, 2021	$ 28,650	$2,164,800	$ —	$ 152,387	$2,148,139	$4,493,976

[1] Detailed information for college and universities are not shown.
*Restated

Financed Purchases from Direct Borrowings:

The State has entered into various agreements for financed purchases from direct borrowings for buildings, equipment, and software. Through contracts with Central Bank, the State has a $11.2 million obligation outstanding as of June 30, 2021, for governmental activities. These financed purchases are secured with collateral of capital assets in the amount of $23.4 million. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had an unused line of credit in the amount of $9.9 million at the end of fiscal year 2021.

The State has entered into an agreement for financed purchases from direct borrowings for energy star equipment through a contract with Bank of America. These purchases are secured with capital assets as collateral with a value of $23.9 million. The State has a $2.9 million obligation outstanding as of June 30, 2021, for governmental activities. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had no available line of credit at the end of fiscal year 2021.

Through a contract with IBM, the State has $6.3 million of financed purchases from direct borrowings outstanding as of June 30, 2021, for governmental activities. These financed purchases are secured with capital assets in the amount of $12.3 million. The State of Missouri can terminate the agreement with written notice prior to 90 days of each starting anniversary. Upon termination, the State will pay to IBM all amounts due and payable including cross-band allotment offerings, termination and/or financing prepayments and applicable taxes on or before the termination. The State of Missouri may elect to cancel the fixed term license program under the agreement by giving IBM 30 day's written notice and may receive a prorated credit for a prepaid term. The prorated credit may be used to purchase IBM programs prior to the end date or termination of the remaining agreement. The credits are not transferable, cannot be converted to cash, and upon expiration eligible credit will be forfeited. The State had no available line of credit at the end of fiscal year 2021.

Note 11 - Debt (cont.)

As of June 30, 2021, debt service requirements for principal and interest in future years for direct borrowings were as follows (in thousands of dollars):

	Financed Purchases from Direct Borrowings					
	Governmental Funds		Internal Service Funds		College and Universities	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 5,444	$ 114	$ 6,122	$ 99	$ 545	$ 281
2023	3,197	52	2,395	16	560	506
2024	1,311	25	367	1	600	479
2025	838	13	—	—	643	450
2026	755	5	—	—	693	420
2027-2031	—	—	—	—	3,245	1,659
2032-2036	—	—	—	—	2,943	630
Total	$ 11,545	$ 209	$ 8,884	$ 116	$ 9,229	$ 4,425

Note 12 - Defeased Debt

A. Current Year Debt Defeasance

On July 22, 2020, the Southeast Missouri State University Board of Regents issued the System Facilities Refunding Revenue Bonds, Series 2020, in the amount of $57,480,000, with interest rates ranging from 2.00% to 5.00%, to refund $65,420,000 of the Series 2013A System Facilities Revenue Bonds. As a result, this bond is considered defeased and the liabilities for the bonds have been removed from the financial statements. As a result of the refunding, the University reduced its total debt service payments by $5,026,000 to obtain an economic gain (difference between the present values of the old and new debt service payments) of $4,917,000.

On April 29, 2021, the Missouri State University issued the Auxiliary Enterprise System Revenue Bonds, Series 2021A, in the amount of $33,874,000, with interest rates ranging from 1.61% to 2.04%, to refund $34,920,000 of the Series 2015A Auxiliary Enterprise System Revenue Bonds. As a result of the refunding, the University reduced its total debt service payments by $2,198,000 to obtain an economic gain (difference between present values of the old and the new debt service payments) of $2,038,000.

B. Cumulative Debt Defeasances

Various bond issues have been defeased by the advance refunding of bonds. Irrevocable escrow accounts, containing proceeds of the refunding bond issues in the form of cash and U.S. government securities, are used to pay principal, interest, or redemption prices of the defeased bonds as and when due.

For financial reporting purposes, the following debt has been defeased and therefore removed as a liability from the governmental activities and college and universities Statement of Net Position.

College and Universities - As of June 30, 2021, bonds outstanding of $145,760,000 are defeased.

Note 13 - Payables and Receivables

A summary of accounts payable and accounts receivable at June 30, 2021, is shown below (in thousands of dollars):

	Governmental Activities	Business-Type Activities	Balance June 30, 2021
Accounts Payable:			
Taxpayers	$ 409,827	$ 342	$ 410,169
Other Governments	177,416	8	177,424
Vendors	1,134,096	56,178	1,190,274
Employees	117,205	3,254	120,459
Other	146,571	2	146,573
Total Accounts Payable	$ 1,985,115	$ 59,784	$ 2,044,899
Accounts Receivable with expected date of receipt within one year:			
Taxpayers	$ 1,233,667	$ 2,023	$ 1,235,690
Other Governments	917,893	4,474	922,367
Vendors	235,168	—	235,168
Customers	232,243	163,585	395,828
Other	1,664,082	226	1,664,308
	4,283,053	170,308	4,453,361
Accounts Receivable with expected date of receipt greater than one year:			
Taxpayers	1,591,572	—	1,591,572
Other Governments	24	—	24
Vendors	26,341	—	26,341
Customers	152,364	46	152,410
Other	27,556	—	27,556
	1,797,857	46	1,797,903
Accounts Receivable	6,080,910	170,354	6,251,264
Amounts not expected to be collected	(669,840)	—	(669,840)
Accounts Receivable, net	$ 5,411,070	$ 170,354	$ 5,581,424

Note 14 - Deferred Inflows and Outflows

Deferred outflows of resources are defined as consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows increase net position, similar to assets and deferred inflows decrease net position, similar to liabilities.

Note 14 - Deferred Inflows and Outflows (cont.)

The components of deferred outflows of resources and deferred inflows of resources reported in the government-wide financial statements as of June 30, 2021, are as follows (in thousands):

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Deferred Outflows of Resources				
Pension Differences Between Expected and Actual Experience	$ 5,548	$ 99	$ 5,647	$ 56,934
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	396,194	11,609	407,803	54,743
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	17,162	741	17,903	6,074
Pension Changes in Assumptions	189,059	5,780	194,839	97,034
Pension Contributions Subsequent to the Measurement Date	626,095	10,074	636,169	70,123
OPEB Differences Between Expected and Actual Experience	71,975	3,110	75,085	18,756
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	4,842	209	5,051	2
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	442	20	462	51
OPEB Changes in Assumptions	236,276	—	236,276	3,002
OPEB Contributions Subsequent to the Measurement Date	95,946	1,842	97,788	32
Asset Retirement Obligation Amortization	792	—	792	52,444
Deferred for Refunding Bonds	17,106	—	17,106	19,627
Cash Flow Hedge	—	—	—	15,092
Total Deferred Outflows of Resources	$ 1,661,437	$ 33,484	$ 1,694,921	$ 393,914
Deferred Inflows of Resources				
Pension Differences Between Expected and Actual Experience	$ 79,118	$ 2,271	$ 81,389	$ 24,510
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	—	—	478,724
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	231	—	231	23,072
OPEB Differences Between Expected and Actual Experience	82,556	840	83,396	15,592
OPEB Changes in Assumptions	254,158	5,329	259,487	188,301
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—	1,307
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	—	—	133
Deferred for Refunding Bonds	2,383	—	2,383	—
Charitable Annuities	—	—	—	16,163
Total Deferred Inflows of Resources	$ 418,446	$ 8,440	$ 426,886	$ 747,802

Note 14 - Deferred Inflows and Outflows (cont.)

Deferred inflows and outflows of resources balances are as follows (in thousands):

Deferred inflows of resources on the governmental funds balance sheet as of June 30, 2021, are unavailable revenues. Unavailable revenues are those for which asset recognition criteria has not been met for governmental funds, which uses the modified accrual basis of accounting (in thousands):

Governmental Funds	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds	Total
Deferred Inflows of Resources						
Unavailable Revenue	$1,479,396	$ 33,188	$ 13,361	$ 4,460	$ 5,670	$1,536,075

Proprietary	State Lottery	Missouri Veterans' Homes	Non-Major Funds	Total Enterprise Funds	Governmental Activities – Internal Service Funds
Deferred Outflows of Resources					
Pension Differences Between Expected and Actual Experience	$ 10	$ 78	$ 11	$ 99	$ 74
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	1,186	9,188	1,235	11,609	8,673
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	76	586	79	741	523
Pension Changes in Assumptions	591	4,574	615	5,780	4,318
Pension Contributions Subsequent to the Measurement Date	1,622	6,819	1,633	10,074	11,396
OPEB Differences Between Expected and Actual Experience	320	2,467	323	3,110	2,184
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	22	166	21	209	147
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	2	16	2	20	13
OPEB Contributions Subsequent to the Measurement Date	302	1,234	306	1,842	1,984
Total Deferred Outflows of Resources	$ 4,131	$ 25,128	$ 4,225	$ 33,484	$ 29,312
Deferred Inflows of Resources					
Pension Differences Between Expected and Actual Experience	$ 232	$ 1,797	$ 242	$ 2,271	$ 1,697
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	—	—	—	—	231
OPEB Differences Between Expected and Actual Experience	86	667	87	840	590
OPEB Changes in Assumptions	549	4,226	554	5,329	3,741
Total Deferred Inflows of Resources	$ 867	$ 6,690	$ 883	$ 8,440	$ 6,259

Note 14 - Deferred Inflows and Outflows (cont.)

Fiduciary	Pension (And Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds
Deferred Outflows of Resources		
Pension Differences Between Expected and Actual Experience	$ —	$ 1
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	95
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	—	6
Pension Changes in Assumptions	—	48
Pension Contributions Subsequent to the Measurement Date	—	131
OPEB Differences Between Expected and Actual Experience	329	26
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	22	2
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	273	—
Changes in Assumptions- OPEB	329	—
OPEB Contributions Subsequent to the Measurement Date	339	24
Total Deferred Outflows of Resources	$ 1,292	$ 333
Deferred Inflows of Resources		
Pension Differences Between Expected and Actual Experience	$ —	$ 18
OPEB Differences Between Expected and Actual Experience	106	8
OPEB Changes in Assumptions	726	44
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	97	—
Total Deferred Inflows of Resources	$ 929	$ 70

Note 14 - Deferred Inflows and Outflows (cont.)

Component Units	College and Universities	Non-Major
Deferred Outflows of Resources		
Pension Differences Between Expected and Actual Experience	$ 56,932	$ 2
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	54,535	208
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	5,866	208
Pension Changes in Assumptions	96,931	103
Pension Contributions Subsequent to the Measurement Date	69,831	292
OPEB Differences Between Expected and Actual Experience	18,723	33
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	2
OPEB Changes in Assumptions	3,002	—
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	51
OPEB Contributions Subsequent to the Measurement Date	—	32
Asset Retirement Obligation Amortization	52,444	—
Deferred for Refunding Bonds	19,627	—
Cash Flow Hedge	15,092	—
Total Deferred Outflows of Resources	$ 392,983	$ 931
Deferred Inflows of Resources		
Pension Differences Between Expected and Actual Experience	$ 24,469	$ 41
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	478,724	—
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	22,897	175
OPEB Differences Between Expected and Actual Experience	15,582	10
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	1,307	—
OPEB Changes in Assumptions	188,243	58
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	133
Charitable Annuities	16,163	—
Total Deferred Inflows of Resources	$ 747,385	$ 417

Note 15 - Interfund Assets and Liabilities

A summary of interfund assets and liabilities at June 30, 2021, is shown below (in thousands of dollars):

	Due From Other Funds, Component Units, and Primary Government				
Due to Other Funds, Component Units, and Primary Government	Public Education	Conservation and Environmental Protection	Non-Major Governmental Funds	Non-Major Enterprise Funds	Internal Service Funds
General Fund	$ —	$ —	$ —	$ 28	$ 6,880
Public Education	—	—	—	—	1
Conservation and Environmental Protection	—	—	—	123	230
Missouri Road Fund	—	—	—	—	332
Non-Major Governmental Funds	—	—	—	—	1,115
State Lottery	58,766	—	—	—	57
Unemployment Compensation	—	—	1,553	—	—
Missouri Veterans Homes	—	—	—	—	68
Non-Major Enterprise Funds	—	—	—	2	13
Internal Service Funds	—	—	—	1	202
Non-Major Component Units	—	10	—	—	1
Totals	$ 58,766	$ 10	$ 1,553	$ 154	$ 8,899

Continues Below

Due to Other Funds, Component Units, and Primary Government	Pension (and OPEB) Trust Funds	Totals
General Fund	$ —	$ 6,908
Public Education	—	1
Conservation and Environmental Protection	—	353
Missouri Road Fund	—	332
Non-Major Governmental Funds	—	1,115
State Lottery	—	58,823
Unemployment Compensation	—	1,553
Missouri Veterans Homes	—	68
Non-Major Enterprise Funds	—	15
Internal Service Funds	40,225	40,428
Non-Major Component Units	—	11
Totals	$ 40,225	$ 109,607

Note 15 - Interfund Assets and Liabilities (cont.)

	Advance From Component Units
	Non-Major Component Units
Advance To Component Units	
Conservation and Environmental Protection	$ 98

The loans from the component units were for animal waste treatment systems.

During the consolidation process for the Government-Wide Statement of Net Position, interfund payables and receivables were eliminated as follows: $2,000 on the face of the Proprietary Funds Statements of Net Assets and governmental activities in the amount of $8,760,000.

Note 16 - Interfund Transfers

All transfers must be legally authorized by the legislature through transfer appropriations. Interfund transfers for the fiscal year ended June 30, 2021, were as follows (in thousands of dollars):

	Transfers In:				
	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds
Transfers Out:					
General Fund	$ —	$ 1,014,457	$ 1,094	$ 45,547	$ 253,676
Public Education	29,933	—	—	—	—
Conservation and Environmental Protection	721	—	—	—	1,084
Non-Major Governmental Funds	15,008	5,000	—	506,627	5,694
State Lottery	—	394,349	—	—	—
Unemployment Compensation	639	—	—	—	5,961
Non-Major Enterprise Funds	30	—	—	—	648
Internal Service Funds	1,754	—	—	—	49
Totals	$ 48,085	$ 1,413,806	$ 1,094	$ 552,174	$ 267,112

Continues Below

	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Enterprise Funds	Internal Service Funds	Totals
Transfers Out:					
General Fund	$ 329,228	$ —	$ 1,751	$ 2,389	$ 1,648,142
Public Education	—	—	—	—	29,933
Conservation and Environmental Protection	—	—	—	—	1,805
Non-Major Governmental Funds	—	6,000		—	538,329
State Lottery	—	—	—	—	394,349
Unemployment Compensation	—	—	—	—	6,600
Non-Major Enterprise Funds	—	—	—	—	678
Internal Service Funds	—	—	43	12	1,858
Totals	$ 329,228	$ 6,000	$ 1,794	$ 2,401	$ 2,621,694

Note 16 - Interfund Transfers (cont.)

Principal reasons for interfund transfers include:

- moving general revenue funds to support elementary and secondary education
- moving state lottery funds to support elementary and secondary education
- moving general revenue funds to support social assistance programs reported in non-major governmental funds
- moving funds related to the construction of capital assets

During fiscal year 2021, there were transfers of $1,722,000 from the General Fund, special revenue funds, and capital projects funds to the enterprise funds. These are transfers of capital assets and reported as capital contributions in the enterprise funds and excluded from the governmental funds; therefore these transfers are not included in the reconciliation. This is because governmental funds use the modified accrual basis of accounting and therefore do not report capital assets on their financial statements.

There was a significant increase in transfers from the General Fund to Unemployment Compensation, due to a transfer of COVID Relief Fund moneys to the Unemployment Compensation fund to stabilize unemployment insurance funding impacted by the pandemic.

Note 17 - Restatements

During fiscal year 2021, additional information became available which required fund equity amounts. The following table presents a summary of these restatements by fund (in thousands of dollars):

	June 30, 2020 Fund Balance/Net Position Previously Reported	Prior Period Adjustments	June 30, 2020 Fund Balance/Net Position Restated
GOVERNMENTAL FUNDS			
Major Governmental Funds			
General Fund	$ 2,664,929	$ (143,095)	$ 2,521,834
Public Education	253,977	1,040	255,017
Conservation and Environmental Protection	2,189,133	1,241	2,190,374
Missouri Road Fund	921,814	28,344	950,158
Non-Major Governmental Funds			
Special Revenue	545,656	4,107	549,763
Total Governmental Funds	$ 6,575,509	$ (108,363)	$ 6,467,146
PROPRIETARY FUNDS			
Major Proprietary Funds			
Unemployment Compensation	$ 753,228	$ (3,303)	$ 749,925
Missouri Veterans' Homes	(125,550)	(3,464)	(129,014)
Non-Major Proprietary Funds			
Enterprise	91,002	(5,263)	85,739
Internal Service	367,609	(4,074)	363,535
Total Proprietary Funds	$ 1,086,289	$ (16,104)	$ 1,070,185
FIDUCIARY FUNDS			
Pension (And Other Employee Benefit)	$ 12,900,794	$ (573)	$ 12,900,221
Private Purpose Trust	48,581	(992)	47,589
Custodial Funds	—	1,122,588	1,122,588
Total Fiduciary Funds	$ 12,949,375	$ 1,121,023	$ 14,070,398
DISCRETELY PRESENTED COMPONENT UNITS			
College and Universities	$ 6,079,048	$ 492	$ 6,079,540
Total Component Units	$ 6,079,048	$ 492	$ 6,079,540

Note 17 - Restatements (cont.)

Breakdown of restatements by type:

- General Fund, the restatement was due to an decrease of cash and cash equivalents of $183,000, a decrease of accounts receivable of $327,000, an increase in accounts payable of $147,936,000, and an increase in fund balance of $5,351,000 due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*
- Public Education, fund balance increased by $1,040,000 due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*
- Conservation and Environmental Protection, fund balances increased $1,241,000 due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*
- Missouri Road Fund, the restatement is due to an increase in cash and cash equivalents of $26,816,000 and an increase of accounts receivable of $1,528,000.
- Non-major special revenue funds, accounts receivable increased by $3,303,000, inventories decreased by $6,000, and fund balances increased by $810,000 due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*
- Unemployment Compensation, the restatement is due to an increase of accounts payable of $3,303,000.
- Missouri Veterans' Homes, the restatement was due to an increase of capital assets (net of accumulated depreciation/amortization) of $21,000 and an increase of bonds payable of $3,485,000.
- Non-major enterprise funds, the restatement was due to an increase of investments of $1,000, a decrease in accounts receivable of $2,000, and a decrease of capital assets (net of accumulated depreciation/amortization) of $5,262,000.
- Non-major internal service funds, the restatement was due to a decrease of accounts receivable of $165,000, a decrease of capital assets (net of accumulated depreciation/amortization) of $2,951,000, an increase of obligations under financed purchases of $961,000, and a decrease of obligations under lease purchases of $3,000.
- Pension (And Other Employee Benefit) Funds, the restatement was due to the implementation of GASB Statement No. 84, *Fiduciary Activities,* decreased net position by $573,000.
- Private-Purpose Trust Funds, the restatement was due to the implementation of GASB Statement No. 84, *Fiduciary Activities,* decreased net position by $992,000. The implementation of this standard reclassified the Johnson-Travis Memorial Trust Fund from a private-purpose trust fund to a governmental fund.
- Custodial Funds, the restatement was due to the implementation of GASB Statement No. 84, *Fiduciary Activities,* which increased net position by $1,122,588,000. Custodial Funds are a new fund type per GASB Statement 84 and therefore did not have a net position previously reported.
- Discretely presented component units - colleges and universities, net position increased by $492,000 due to the implementation of GASB Statement No. 84, *Fiduciary Activities.*

Purpose for restatements:

The items on the schedule were restated as a result of additional information received this year related to prior year corrections.

On the Government-Wide Statement of Activities, net position for the governmental activities were restated by the amounts shown on the restatement schedule for governmental funds and internal service funds. In addition, internal balance increased by $18,000, capital assets (net of accumulated depreciation/amortization) decreased by $8,359,000, obligations under financed purchase decreased by $965,000, obligations under lease purchase increased by $14,000, bonds payable decreased by $3,485,000, and advance from other governments decreased by $645,000. The restatement due to the implementation of GASB Statement No. 84, *Fiduciary Activities,* increased net position by $7,000.

On the Government-Wide Statement of Activities, net position for the business-type activities were restated by the amounts shown on the restatement schedule for enterprise funds and by a decrease in internal balance of $18,000.

Note 18 - Fund Deficit

The following funds had a deficit balance:

Enterprise Funds – State Lottery, Missouri Veterans' Homes, and State Agency for Surplus Property, Internal Service Funds – Natural Resources Cost Allocation, Working Capital Revolving, Economic Development Administrative, and Professional Registration Fees, and Component Unit Funds – Missouri Wine and Grape – At June 30, 2021, these funds had a net position deficit of $11,494,000, $141,785,000, $173,000, $22,811,000, $2,676,000, $3,650,000, $11,331,000, and $570,000 respectively. These funds have deficit balances due to the fiscal year 2015 implementation of GASB 68 and the reporting of net pension liabilities and the fiscal year 2018 implementation of GASB 75 and the reporting of OPEB liabilities. It is expected that these liabilities will be funded over time.

Enterprise Fund – Petroleum Storage Tank Insurance – At June 30, 2021, this fund had a net position deficit of $48,416,000. The deficit occurred when transport load fees collected were not sufficient to cover the estimated claims liability for clean up of petroleum storage tank leaks. This liability amount is the cumulative result of numerous years of petroleum storage tank leaks. Per Section 319.129, RSMo, this fund will not accept new claim liabilities after December 31, 2025, or upon revocation of federal regulation 40 CFR, whichever occurs first, unless extended by action of the General Assembly. Under Section 319.132, RSMo, the Board of Trustees has authority to increase the transport load fee to a maximum of $60 per 8,000 gallons. In addition, under Section 319.133, RSMo, the Board can increase annual participation fees to a maximum of $500 per tank per year. These facts, along with the knowledge that PSTIF's claim reserves are set using very conservative assumptions, assure that adequate revenues will be available to meet its liabilities. Per Section 319.131, RSMo, the liability of the Petroleum Storage Tank Insurance Fund is not the liability of the State. Upon dissolution of this fund, the liability would be liquidated.

Note 19 - Tax Abatements

The State has entered into various agreements to provide tax abatement's through certain programs that provide economic benefit to the State.

Tax Abatement Program	Amount of Taxes Abated during Fiscal Year 2021 (in thousands)	
Housing		
Missouri Low Income Housing Tax Credit	$ 144,395	
Neighborhood Preservation Tax Credit	7,012	
Business Recruitment		
Missouri Quality Jobs	17,605	
Missouri Works - Business Incentives	100,394	
Missouri Works New Jobs Training	7,154	
Missouri Works Job Retention Training	6,795	
Missouri Manufacturing Jobs Act	16,112	
Business Use Incentives for Large-Scale Development	12,343	
Enhanced Enterprise Zone	1,151	
Business Facility Tax Credit	13,271	
Amateur Sports Ticket Sales Tax Credit	129	
Rebuilding Communities Tax Credit	4	
Development Tax Credit	413	
Data Center Sales Tax Exemption	—	*
Redevelopment		
Historic Preservation Tax Credit	118,212	
Brownfield Remediation	21,382	
TOTAL	$ 466,372	
Chapter 100 Personal Property Tax Exemption - maximum amount of state sales tax exemption over the terms of the leases for fiscal year 2021 projects	$ 6,604	

*Confidential

Housing

The Missouri Low Income Housing Tax Credit (MOLIHTC) is authorized by Sections 135.350-135.363, RSMo, and is a ten year tax credit which is available to qualified owners of affordable rental housing. To qualify upon application, a development must 1) rent at least 20% of its units to families earning 50% of the area median family income, 2) rent at least 40% of its units to families earning 60% of the area median family income, each adjusted for family size or 3) rents at least 40% of its units to families whose income does not exceed the income limitation designated for the respective unit, where the average of the income-designated units may not exceed 60% AMGI. The MOLIHTC generates equity investments that are purchased by the private sector for the development of new or rehabilitated rental housing which enables owners to lower rents to affordable levels for low-income families. The investor of the MOLIHTC can redeem the credit by applying it dollar for dollar to the following types of tax liabilities: income tax, corporate franchise tax, insurance premium tax, other financial institutions tax, or express company tax. MOLIHTC properties must comply with tenant eligibility, property maintenance, and fair housing law throughout a 15-year period. The Missouri Housing Development Commission monitors the properties for compliance and reports non-compliance to the Internal Revenue Service and Missouri Department of Revenue. Property owners found to be out of compliance are subject to recapture through the provisions of Section 135.355, RSMo and IRS §42. Redemptions were made on MOLIHTC's authorized/issued in prior years. The MOLIHTC reduced state taxes by $144,395,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

The Neighborhood Preservation Tax Credit is authorized by Sections 135.475-135.487, RSMo, and provides incentives for homeowners in lower income areas who rehabilitate or construct owner-occupied homes in qualifying or eligible areas of the State. Upon application, the eligible property must be in a qualifying area with a median household income of less than 70% of the median household income for the metropolitan statistical area (MSA) or non-MSA; or be located in an eligible area with a median household income of 70-89% of the median household income for the applicable MSA or non-MSA. Recipients are eligible to receive a credit for 15% of eligible costs up to $25,000 per residence for new residences in eligible areas; 15% of eligible costs up to $40,000 per residence for new residences in qualifying areas; 25% of eligible costs with a minimum of $10,000 and not to exceed $25,000 per residence for substantial rehabilitation in eligible areas; 35% of eligible costs with a minimum of $5,000 or 50% of purchase price and not to exceed $70,000 per residence for substantial rehabilitation in qualifying areas; and 25% of eligible costs with a minimum of $5,000 and not to exceed $25,000 per residence for non-substantial rehabilitation in qualifying areas. The abatement's can be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. A taxpayer, other than the owner-occupant who receives a certificate of tax credit, shall have 30 days within the date of the sale to furnish satisfactory proof that the residence was sold at market to the Director of the Department of Economic Development (DED). If the Director determines that the residence was not in good faith intended for long-term owner occupancy, then the Director may revoke any tax credits issued and seek recovery of those credits pursuant to Section 620.017, RSMo. There are no other commitments made as part of the agreement. The Neighborhood Preservation Tax Credit reduced state taxes by $7,012,000 during fiscal year 2021.

Business Recruitment

Missouri Quality Jobs is authorized by Sections 620.1875-620.1890, RSMo and provides tax incentives to qualified companies for facilitating the creation of new jobs or the retention of existing jobs in the State. This program has been replaced by Missouri Works, except for current projects. To qualify, the company must create a minimum number of jobs within the project facility within 2 to 3 years after the approval of the Notice of Intent and must maintain those jobs for the duration of the benefit. The average wage of the new jobs must equal or exceed the average county wage and the company must offer health insurance and pay at least 50% of the premium. The company must also submit an annual report. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. Missouri Quality Jobs reduced state taxes by $17,605,000 during fiscal year 2021.

The Missouri Works - Business Incentives is authorized by Sections 620.2000-620.2020, RSMo and provides tax incentives for qualified companies to create or retain jobs in the State. There are several sub-programs under this program with different qualifications for each. To qualify for the credits, a company must create or retain a minimum number of new jobs at the project facility with average wages of 80%, 90%, 100%, 120%, or 140% of the county average wage, depending upon the sub-program. The company must offer health insurance and pay at least 50% of the premium. The company must meet the requirement for new private capital investments, ranging from $0 to $500 million. The company must meet the required number of jobs at the applicable % of the county average wage within 2 years of the Approval of the Notice of Intent and must maintain those minimums for the duration of the benefit. The company must also submit an annual report documenting the jobs created, total payroll, and health insurance requirements. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. Taxes may be recaptured due to misrepresentation, out-of-state relocation, or failure to file an annual report. The agreement requires 100% of the benefits received to be repaid within 60 days for misrepresentation or out-of state location or one year for failure to file an annual report. There are no other commitments made as part of the agreement. Missouri Works - Business Incentives reduced state taxes by $100,394,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

Missouri Works New Jobs Training and Job Retention Training are authorized by Sections 620.800-620.809, RSMo. New Jobs Training provides assistance to eligible companies to train workers in newly created jobs. This program has an annual appropriation. For funding consideration, the company must create new jobs in the state; the project must include eligible training costs, as well as other eligibility criteria such as types of occupations, wage rates, and turnover rates. Job Retention Training provides training assistance to eligible companies for job retention efforts. To qualify, a project must be for an existing Missouri company making a capital investment of at least 5 times the total project costs, retaining at least 100 eligible jobs at the facility for at least one year, be located in a border community, or be determined to represent substantial risk of relocation. Eligible companies for both programs include manufacturing, research and development, or those engaged in interstate commerce. The company must retain the eligible jobs in the project for at least 5 years and use the funding only toward eligible project costs. These programs are administered locally through community colleges. While the recipient's taxes are not actually reduced, a portion of normal withholding payments (paid to the Department of Revenue) are deferred to pay for eligible project costs. The amount that can be deferred is 2.5% of the payroll for the first 100 jobs in the project and 1.5% of the payroll for the remaining jobs in the project. The company may file withholding claims for the project until the budgeted project funds are disbursed; typically for a period of 3-5 years, with maximum limit of 8 years. There are no other commitments under these programs. Recapture provisions apply in accordance with Section 620.017, RSMo in which the recipient shall repay training funds under these programs if the jobs included in the project are moved out of Missouri or are eliminated within five years of the date the project is approved by DED. The Director of the Division of Workforce Development within DED shall have the authority and discretion to exempt the recipient in whole or in part of such repayment. Missouri Works New Jobs Training and Job Retention Training reduced state taxes by $7,154,000 and $6,795,000, respectively, during fiscal year 2021.

The Missouri Manufacturing Jobs Act is authorized by Section 620.1910, RSMo and provides incentives in the form of retaining withholding taxes to expand manufacturing facilities for an existing product or the creation of a new product. This program sunset in 2016 and no new applications are being accepted. To qualify, manufacturing companies must have a North American Industry Classification System (NAICS) of 33611, which is an establishment primarily engaged in (1) manufacturing complete automobile and light duty motor vehicles or (2) manufacturing automobile and light duty motor vehicle chassis. The company must manufacture goods at a facility in the state throughout the period benefits are received, and make a capital investment at a facility of at least $75,000 per retained job for the manufacture of a new product within 2 years of beginning to retain withholding taxes or commit to make a capital investment of at least $50,000 per retained job at the facility for the modification or expansion of the manufacture of an existing product within 2 years of beginning to retain withholding taxes. Qualified suppliers of an eligible manufacturer must attest to DED that they derive more than 10% of its total annual sales revenue from sales to a qualified manufacturing company, add 5 or more new jobs for a period of 3 years, pay wages for the new jobs equal to or exceeding the county average wage using the NAICS industry classification, but are not less than 60% of the statewide average wage, and the company must offer health insurance and pay at least 50% of the premium. If qualified, the company is allowed to retain 100% of the withholding tax that would otherwise have been paid in to the state for those jobs for 10 years for qualified manufacturers or 3 to 5 years for qualified suppliers. There are no provisions for recapture and no other commitments are made as part of the agreement. The Missouri Manufacturing Jobs Act reduced state taxes by $16,112,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

Business Use Incentives for Large-Scale Development (BUILD) is authorized by Sections 100.700-100.850, RSMo. The incentives offered by the BUILD Missouri Program are designed to offset infrastructure and other capital costs of certain large projects by making the cost of investing in Missouri more competitive. The costs are financed through the issuance of Board of Certificates (bonds or notes), where the principal and interest will be repaid by the business. Businesses are then reimbursed for these repayments through the issuance by the Board of Missouri state income tax credits. The businesses may use these credits against taxes, which would otherwise be due, or to obtain a refund if the business has insufficient Missouri income tax liability to offset the credit. A business can apply these credits against income tax, bank tax, insurance premium tax, or other financial institutions tax. To qualify, an eligible industry in manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce must invest a minimum of $15 million; or $10 million for an office industry in an economic development project; and create a minimum of 100 new jobs at the project facility within 3 years, or a minimum of 500 jobs if the project is an office industry, or a minimum of 200 new jobs if the project is an office industry located within a distressed community as defined in Section 135.530, RSMo. The tax credits become subject to recapture if the company does not expend the minimum investment on or before the first test date established in the program agreement, or create and maintain the minimum number of new jobs on or before the first test date. The first test date is the last day of the closest calendar quarter ending 3 years following bond closing. The tax credits are also subject to recapture if the company eliminates or announces its intention to eliminate all the new jobs at the project within 2 years of the first test date. If subject to recapture, the company shall, within 30 days following written demand from the Board, reimburse the Board in full for the face amount of the tax credits received from the date of execution of the program agreement to the date of such demand. There are no other commitments made as part of the agreement. The BUILD program reduced state taxes by $12,343,000 during fiscal year 2021.

The Enhanced Enterprise Zone is authorized by Sections 135.950-135.973, RSMo and provides tax credits to new or expanding businesses in enhanced enterprise zones. To qualify, a company must create or maintain at least 2 new jobs and make at least $100,000 in eligible investments. In addition, a Notice of Intent must be approved by DED, and the business must submit an annual report. Eligibility for the credit is determined by the zone based on creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development. Taxes are reduced by claiming a tax credit against the Missouri income tax liability owed to the state. The tax credits are calculated at 2% of new payroll and 0.5% of new investment. There are no provisions for recapture and no other commitments are made as part of the agreement. The Enhanced Enterprise Zone reduced state taxes by $1,151,000 during fiscal year 2021.

The Business Facility Tax Credit is authorized by Sections 135.100-135.150 and Section 135.258, RSMo and provides to facilitate the expansion of new or existing facilities in Missouri. To qualify, a Notice of Intent must be approved by DED; the facility must create at least 2 new jobs and make $100,000 in eligible investments or pursuant to House Bill 191 (2009), for “headquarters” that commence operations and “headquarters” of certain “employee-owned” businesses that commence or expand operations must create 25 new jobs and make $1,000,000 in new investment. The company must submit an annual report to DED. Taxes are reduced by claiming a tax credit against the Missouri tax liability owed to the state. The tax credits are calculated as $75 to $150 per new job and $75 to $150 for each $100,000 in new investment for up to 10 years. The tax credits for headquarters are calculated as the greater of $400 per new job plus 4% of new investment or $500 per new job plus $500 per each $100,000 in new investment for up to 10 years. The credit may be applied against income tax, insurance premium tax, or insurance company retaliatory tax. This program has sunset as of January 1, 2005 except headquarters that commence or expand operations on or before January 1, 2025 may be eligible for the program. There are no provisions for recapture and no other commitments are made as part of the agreement. The Business Facility Tax Credit reduced state taxes by $13,271,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

The Amateur Sports Ticket Sales Tax Credit is authorized by Section 67.3000, RSMo and provides an incentive to encourage the location of competitively bid amateur sporting events in Missouri. Upon application, applicants must submit predictions on the anticipated economic benefit to the state. Applicants will be evaluated based upon anticipated and verified economic performance. The program is available to one or more certified sponsors, endorsing counties, endorsing municipalities, or a local organizing committee, acting individually or collectively. The program provides tax credits equal to the lesser of: $5 per admission ticket sold to the event; or 100% of eligible costs incurred by the applicant. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit and may be taken against income tax, bank tax, insurance premium tax, and other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Amateur Sports Ticket Sales Tax Credit reduced state taxes by $129,000 during fiscal year 2021.

The Rebuilding Communities Tax Credit is authorized by Section 135.535, RSMo and provides a tax credit for eligible businesses locating, relocating, or expanding within a distressed community. This program has been replaced by Missouri Works, except for current projects. To qualify, a business must have fewer than 100 full-time employees, 75% of which must be located in the distressed community; be primarily engaged in manufacturing, biomedical, medical devices, scientific research, animal research, computer software design, computer software development or computer programming, which includes Internet, web hosting, and other information technology, wireless, wired or other telecommunications, or a professional firm. The business must submit an annual tax credit application documenting eligible expenditures on the project to DED. Once approved, the tax credit is calculated at 40% or 25% of the qualifying expenditures and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Rebuilding Communities Tax Credit reduced state taxes by $4,000 during fiscal year 2021.

The Development Tax Credit is authorized by Sections 32.100-32.125, RSMo and provides incentives to facilitate a business project in order to create new jobs. This program has been replaced by Missouri Works, except for current projects. Tax credits are issued to approved taxpayers that make an eligible donation to a non-profit corporation. The non-profit leases assets to an approved company. The company must create a specified number of jobs within 2 years and be in a distressed or blighted area. In many instances, the taxpayer that makes the donation is also the company that is creating the economic impact. The donor that makes the contribution must submit a tax credit application to DED. Once approved, taxes are reduced by claiming a tax credit against Missouri tax liability owed to the state. The tax credit is calculated at 50% of the eligible donation and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, other financial institutions tax, or express company tax. No other commitments are made as part of the agreement. DED may recapture tax credits up to the amount issued if the non-profit fails to complete the project or comply with the agreement. The non-profits only and not the donors are subject to the recapture. The Development Tax Credit reduced state taxes by $413,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

Chapter 100 Personal Property Tax Exemption is authorized by Section 144.054 (2), RSMo and provides a state and local sales tax exemption on tangible personal property leased by a company from the City or County. To qualify, cities and counties may apply to DED on behalf of eligible companies for which Chapter 100 bond proceeds are used to purchase tangible personal property, which is leased back to the company. DED may apply discretionary benefit exemption if the benefit contained in a formal DED proposal is accepted by the company. Since DED cannot enact the sales tax exemption on the lease without the underlying Municipality Chapter 100 in place, any inclusion in a formal DED proposal will be coordinated with the Municipality and their economic developer. The proposal must have been accepted by the company prior to any project announcements, no approval or issuance of the bonds may have taken place, and the tangible personal property may not have been purchased prior to the acceptance of the proposal. The project must also be competitive, have comprehensive local incentive participation, have above average wages with benefits, be located in an economically distressed or blighted area, have a positive state fiscal impact, and have an indication that the municipality has offered the local Chapter 100 exemptions. The company receives the exemption on sales tax as the facility, construction materials, and certain tangible personal property may be purchased as exempt by the City or County and then leased back to the company. The company will be responsible for the payment of sales tax on purchases exceeding the maximum accepted in the proposal, ineligible purchases, or the revenue stream generated by lease of ineligible personal property. There are no provisions for recapture and no other commitments are made as part of the agreement. The sales tax is applicable to the lease payments made over a period not to exceed 20 years by statute and restricted further by local ordinance. The sales tax exemptions are only applicable if tangible personal property purchases are made within established project time periods, as listed on the certificate. For fiscal year 2021, certificates were provided for the exemption of state sales tax related to lease payments of tangible personal property under a Chapter 100 structure for three projects. The fiscal year 2021 project certificates total a cumulative amount of state sales tax not to exceed $6,604,000 over the terms of the respective leases.

Data Center Sales Tax exemption is authorized by Section 144.810, RSMo and incentivizes the location and expansion of data centers in the state by providing an exemption of the sales and use taxes associated with a variety of activities necessary to build a new facility or expand an existing facility. To qualify, companies must create 5 new jobs and $5 million in investment for expanding facilities or create 10 new jobs and $25 million in investment for new facilities within certain time frames. A company is refunded their sales and use taxes for new purchases related to the data center project for the period prior to meeting the threshold for participation and then are exempt for a period of no more than 10 years for expanding facilities or 15 years for a new facility. Taxes may be subject to recapture if the full investment projected is not met or if the jobs created are not maintained, causing the cost/benefit to the State to be negative, or if the company does not meet the minimum thresholds. Taxes will be recaptured up to the amount that creates a positive cost/benefit to the state, or if the company does not meet the minimum thresholds, the full exemptions to date must be repaid. No other commitments are made as part of the agreement. The amount that state taxes were reduced is confidential under Section 32.057, RSMo.

Redevelopment

The Historic Preservation Tax Credit is authorized by Sections 253.545-253.561, RSMo and provides an incentive for the redevelopment of commercial and residential historic structures in the state. Upon application, the eligible property must be listed on the National Register of Historic Places, be certified by the Department of Natural Resources (DNR) as contributing to the historical significance of a certified historic district listed on the National Register, or located within a local historic district that has been certified by the U.S. Department of Interior. The costs and expenses associated with the rehabilitation must exceed 50% of the total basis of the property. All approved applicants must commence rehabilitation within 2 years of the date of issuance of the letter of approval from DED. The program provides state tax credits equal to 25% of eligible costs and expenses of the rehabilitation of approved historic structures, which the recipient is able to use to reduce their outstanding tax liability in an amount equal to the value of their tax credit. The credit may be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Historic Preservation Tax Credit reduced state taxes by $118,212,000 during fiscal year 2021.

Note 19 - Tax Abatements (cont.)

Brownfield Remediation is authorized by Sections 447.700-447.718, RSMo and provides incentives to businesses or developers to redevelop property contaminated with hazardous waste. To qualify, the property must be abandoned or underutilized for at least 3 years, and contaminated with hazardous substance, the applicant cannot be a responsible party, the project must be accepted into DNR Voluntary Cleanup Program, the project must be endorsed by city or county government, must create at least 10 new jobs or retain 25 jobs, the project must create a positive net state economic benefit, and must demonstrate need for the credits. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit. The tax credits may be issued for up to 100% of eligible costs and expenses for remediating the project property. The tax credit may also include up to 100% of the costs of demolition that are not directly part of the remediation activities. The amount of the credit available for demolition not associated with remediation cannot exceed the total amount of credits approved for remediation including demolition required for remediation. DED will issue 75% of the credits upon adequate proof of payment of the costs; the remaining 25% will not be issued until a clean letter has been issued by DNR. The tax credits may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. The tax credits may be subject to recapture in the event the owner sells the abandoned or underutilized property within a 5 year period after the receipt of remediation tax credits, grants, loans or loan guarantee. Subject to Sections 447.700-447.718, RSMo, the owner shall repay a portion of the tax credits and grant funds provided based on the percentage of the owner's investment for the project to DED's total financial assistance, upon achieving an annual internal rate of return of 25%. The internal rate of return calculation shall be documented by the owner's capital gains tax calculation. Owner investment is equity and debt for the eligible project. At the end of the project, a purchaser who has performed voluntary remediation action certifies to DNR that the goals of the purchaser's voluntary remediation plan have been attained. DNR verifies the remediation plan goals are achieved and issues a certificate that states that the site has been cleaned up to DNR standards pertaining to the property itself and therefore protects both current and future owners of the property. Brownfield Remediation reduced state taxes by $21,382,000 during fiscal year 2021.

Note 20 - Commitments

Contracts

The Department of Conservation had contracts outstanding of $794,000 for construction and $1,035,000 for land acquisition contracts at June 30, 2021. These contracts are funded through special revenue funds from specific sales tax, fees, and permits.

The Department of Natural Resources had contracts outstanding of $52,000 for construction and $5,000 for land acquisition contracts at June 30, 2021. These projects are funded through the General Fund, a special revenue fund, and an enterprise fund.

The Department of Transportation had long-term contracts of $999,699,000 outstanding at June 30, 2021. These contracts are paid from capital projects funds with approximately 73% federal reimbursement expected.

The Office of Administration, Division of Facilities Management, Design and Construction, had construction contracts outstanding at June 30, 2021 of $50,526,000. Approximately 48.4% will be paid from the General Fund, 22.9% from special revenue funds, 24.8% will be paid from the capital projects funds, and 3.8% will be paid from an enterprise fund.

Note 20 - Commitments (cont.)

On March 10, 1988, the State of Missouri entered into a contract with the United States Army Corps of Engineers confirming an assurance agreement of April 8, 1965. The State obtained rights to a portion of the water supply storage from the Clarence Cannon Dam and Mark Twain Lake Project. The State agreed to pay up to $11.2 million plus interest for the investment costs allocated to the water supply storage, the amount of such payments to be determined by the portion of the water storage space put in use by the State for that purpose. The contract provided a ten year interest free period running from 1984 to 1994. In fiscal year 1995, the State began making interest payments. The interest payment amount for fiscal year 2021 was $364,000. Payment of principal and interest must be completed by March 2038.

As of June 30, 2021, the University of Missouri had outstanding commitments for the usage and ongoing support of the University Health System's information technology environment totaling $287,017,000. The payments are as follows:

2022	$	28,488,000
2023		29,439,000
2024		30,420,000
2025		31,434,000
2026		32,079,000
2027-2030		135,157,000

Truman State University had approximately $671,000 in outstanding commitments for various construction contracts at June 30, 2021.

Southeast Missouri State University had outstanding commitments of approximately $7,340,000 related to construction contracts at June 30, 2021.

Missouri State University had approximately $26,500,000 in outstanding commitments for various construction contracts at June 30, 2021.

University of Central Missouri had approximately $4,467,000 in outstanding commitments related to construction contracts at June 30, 2021.

Northwest Missouri State University had approximately $5,297,000 in outstanding commitments related to various construction contracts at June 30, 2021.

Note 21 - Risk Management and Insurance

The State is exposed to various risks of loss related to tort, general, motor vehicle, and contractor liability and injuries to employees. The State assumes its own liability for risks except for the purchase of surety bond, aircraft, and boiler coverage. The State's Office of Administration (OA), Risk Management Unit, self-insures its workers' compensation program for all state employees, with the exception of the Missouri Department of Transportation (MoDOT) and the State Highway Patrol. Liability insurance is also provided by OA-Risk Management, pursuant to state statute, through the State's Legal Expense Fund, which is a component of the General Fund in this report. This insurance covers all state employees.

The Workers' Compensation and Legal Expense Fund claims liability is based upon actual claims that have been submitted to OA-Risk Management. Incurred but not reported (IBNR) liability is not included since workers' compensation and liability insurance claims are reported timely, and therefore any potential IBNR liability amount would be considered immaterial. The State has not had any insurance settlements exceed the coverage. OA-Risk Management also procures property insurance for approximately 3% of all state buildings, with the remainder uninsured. The buildings are insured through purchased property insurance and through the Property Preservation Fund. Buildings insured through the Property Preservation Fund are backed with bonded debt through the Board of Public Buildings.

Note 21 - Risk Management and Insurance (cont.)

The Transportation Self-Insurance Plan covers workers' compensation for employees of MoDOT and the State Highway Patrol, and covers vehicle liability and general liability insurance for the employees of MoDOT. The Transportation Self-Insurance Plan is presented as an internal service fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Estimated pending self insurance claims represent the expected losses to be realized on known claims pending and include minor non-incremental claims adjustment expenses. Estimated unreported claims represent expected losses or claims incurred but not reported. Amounts are reported based on actuarial calculations. Liabilities for incurred losses related to workers' compensation and general and vehicle liability claims are reported at their discounted value, assuming an investment yield of 2.0%.

The Missouri Consolidated Health Care Plan (MCHCP) provides health care insurance to all state employees, except for MoDOT, the State Highway Patrol, and the Department of Conservation. The Plan for active employees is presented as an internal service fund. Estimated claims payable is based on known medical claims pending as well as an estimate of IBNR claims from data provided by an actuary.

The MoDOT and MSHP Medical and Life Insurance Plan (MHPML) accounts for the medical coverage provided on a self-insured basis and life insurance benefits, for employees of MoDOT and the State Highway Patrol. The Plan is presented as an internal service fund. Estimated claims payable is established from an actuarial report, which is based on data by MoDOT and claims administrators.

The Conservation Employees' Insurance Plan (CEIP) provides health care and life insurance to employees of the Department of Conservation. The Plan is presented as an internal service fund. Estimated claims payable is based on known claims pending as well as an estimate of IBNR claims.

The Petroleum Storage Tank Insurance Fund (PSTIF) has claims liability for the cost of contamination cleanup for participants and other eligible site owners who have submitted notice of a contamination. The PSTIF is presented as a non-major enterprise fund.

The University of Missouri System provides workers' compensation, liability, and medical insurance for its employees. The University funds this through a combination of self-insurance and commercially purchased insurance. The amount of coverage is based upon analysis of historical information and actuarial estimates. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. The claims liability is the present value of the claims, using discount rates ranging between 1.00% and 3.50% based on expected future investment yield assumptions. The University of Missouri System is included with college and universities as a major component unit of the State.

Missouri State University is exposed to various risks of loss. These include loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to general liability, workers' compensation, natural disasters, and employee health benefits. Settled claims have not exceeded the commercial coverage in any of the three preceding years. Additional coverage is provided through the State Self-Insurance Program, through the Risk Management Unit of the Office of Administration. The State of Missouri self-insures the workers' compensation benefits for all state employees, including University employees.

Southeast Missouri State University is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses; natural disasters and employee health and accident benefits. The University purchases commercial insurance and also receives coverage through the State of Missouri for these risks of loss. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Note 21 - Risk Management and Insurance (cont.)

Changes in the balances of claims liability (in thousands of dollars) during the current and prior fiscal years are as follows:

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2020	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2021
Governmental Activities					
OA Workers Compensation Fund	Workers Comp.	$ 23,241	$ 26,059	$ (29,740)	$ 19,560
OA Legal Expense Fund	Liability	2,943	407	(831)	2,519
Transportation Self-Insurance Plan	Workers Comp. and Liability	68,845	27,191	(18,223)	77,813
MCHCP	Health Care	42,598	450,589	(450,439)	42,748
MHPML	Health Care	10,500	135,107	(133,707)	11,900
CEIP	Health Care	2,881	18,140	(18,299)	2,722
Total Governmental Activities		$ 151,008	$ 657,493	$ (651,239)	$ 157,262
Business-Type Activities					
PSTIF	Contamination Cleanup	$ 85,163	$ 10,651	$ (8,601)	$ 87,213
Component Units					
University of Missouri System	Workers Comp. and Liability	$ 89,328	$ 225,118	$ (222,714)	$ 91,732
Missouri State University	Health Care, Workers Comp. and Liability	2,167	24,615	(24,667)	2,115
Southeast Missouri State University	Workers Comp . and Liability	1,719	8,510	(9,001)	1,228
Total Component Units		$ 93,214	$ 258,243	$ (256,382)	$ 95,075

Note 21 - Risk Management and Insurance (cont.)

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2019	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2020
Governmental Activities					
OA Workers Compensation Fund	Workers Comp.	$ 26,566	$ 28,451	$ (31,776)	$ 23,241
OA Legal Expense Fund	Liability	3,074	540	(671)	2,943
Transportation Self-Insurance Plan	Workers Comp. and Liability	75,246	12,115	(18,516)	68,845
MCHCP	Health Care	42,820	439,516	(439,738)	42,598
MHPML	Health Care	9,600	125,442	(124,542)	10,500
CEIP	Health Care	2,929	19,892	(19,940)	2,881
Total Governmental Activities		$ 160,235	$ 625,956	$ (635,183)	$ 151,008
Business-Type Activities					
PSTIF	Contamination Cleanup	$ 82,438	$ 13,985	$ (11,260)	$ 85,163
Component Units					
University of Missouri System	Workers Comp. and Liability	$ 85,270	$ 224,830	$ (220,772)	$ 89,328
Missouri State University	Health Care, Workers Comp. and Liability	2,715	25,126	(25,674)	2,167
Southeast Missouri State University	Workers Comp. and Liability	—	4,183	(2,464)	1,719
Total Component Units		$ 87,985	$ 254,139	$ (248,910)	$ 93,214

Risk Management Pool:

The State of Missouri participates in the property program of the Midwestern Higher Education Compact (MHEC) as defined in Section 173.700, RSMo. This program was formed to expand coverage, reduce costs, and stabilize property insurance rates over extended time periods at higher education institutions in all member states. The program offers loss limit coverage tailored to individual institutions as well as self-insured retention by institution. The MHEC Risk Management Oversight Committee directs the major operations of the program overseeing the development of program policies, premium allocations, new program memberships, and selection of program administrators and insurance underwriters.

Note 22 - Pollution Remediation and Landfill Closure and Postclosure

The State has an obligation to address current or potential detrimental effects of existing pollution by participating in pollution remediation activities.

The Missouri Department of Natural Resources (DNR) was compelled to assess and oversee the cleanup of contaminated sites subject to federal law under the Resource Conservation and Recovery Act (RCRA), also known as the Superfund Law, administered by the U.S. Environmental Protection Agency (EPA). Under this law, the State is required to pay or ensure payment of 10% of the costs of remediation action and 100% of the costs of operations and maintenance at sites where the party responsible for the contamination is unknown, uncooperative, or insolvent. Similarly, Section 260.371.7, RSMo, states that the public should bear a portion of the cost to pay for the State's share of Superfund cleanup to be appropriated from general revenue. At the end of fiscal year 2021, the State was participating in the cleanup of seventeen Superfund sites. Total pollution remediation obligation for these sites totaled approximately $48.1 million. The basis for these costs are State Superfund contracts that list the estimated cost of cleanup, or actual costs if cleanup is complete, less any payments that have been made to the EPA. Estimated costs will change as actual costs become available. The Hazardous Waste Fund is a component of Conservation and Environmental Protection.

The Missouri Department of Transportation (MoDOT) is in remediation activities related to buildings and grounds caused by contamination and a fuel leak. The current pollution remediation obligation for these sites total approximately $4.0 thousand. The potential for additional pollution remediation exists, however, any future remediation obligations are not yet estimable.

The Department of Public Safety, Office of the Adjutant General, has been named as a potentially responsible party in the Pools Prairie Superfund site in Newton County, Missouri. The site is listed on the National Priorities List (NPL) and is governed by the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). At this time, the Department of Public Safety's portion of the costs for the cleanup cannot be determined.

Changes in the balances of pollution remediation liability (in thousands of dollars) during the current fiscal year are as follows:

Governmental Activities	Type of Pollution Remediation	Fiscal Year Remediation Liability 6/30/2020	Current Year Assessments and Estimated Changes	Payments	Fiscal Year Remediation Liability 6/30/2021	Due Within One Year
DNR	Superfund Sites	$ 48,260	$ 1,139	$ (1,269)	$ 48,130	$ 2,142
MoDOT	Buildings and Grounds Remediation	4	—	—	4	—
Total Governmental Activities		$ 48,264	$ 1,139	$ (1,269)	$ 48,134	$ 2,142

Note 22 - Pollution Remediation and Landfill Closure and Postclosure (cont.)

Each landfill owner/operator is required to obtain a financial assurance instrument, which is held by the State as security in the case of a default or forfeiture. Financial assurance instruments can include financial guarantee or performance bonds, letters of credit, insurance policies, corporate guarantees, contracts of obligations, trust funds, and escrow accounts. At June 30, 2021, the DNR, Solid Waste Program tracked the value of the secured financial assurance instruments held by the State to be $353.7 million. This amount is disclosed, but not reported in the financial statements, because the State does not perform the investment function and does not have significant administrative involvement. While the State maintains possession of the financial assurance instruments, it does not meet criteria to be reported in a fiduciary fund.

As of June 30, 2021, Missouri Department of Natural Resources (DNR) had eleven active Municipal Solid Waste Landfills (MSWLFs), no disposal transfer stations, and there was none in bankruptcy and no defaults. The owners/operators failed to properly close or maintain post-closure care for these facilities; therefore, the State took possession of the forfeited financial assurance instruments to initiate the closure or post-closure activities as required by Section 260.228, RSMo. The State will monitor and pay post-closure care costs of these facilities for the next 30 years in accordance with the DNR Solid Waste Management Law and Regulations. At June 30, 2021, it is expected that $1.4 million will be paid over the remaining monitoring periods. This is the amount of the assigned fund balance that has been designated on the General Fund balance sheet for forfeited assets. The percentage of landfill capacity used to date is 35 percent. The estimated remaining landfill life is 106.32 years.

The University of Missouri System has been working with the Voluntary Cleanup Program at DNR to characterize subsurface contamination on a University owned property. The University received the results of the two-year sampling process in fiscal year 2016. The University is awaiting a determination from DNR. The site is now on the National Regulatory Commission (NRC) license and must be decommissioned. Upon further review of the documents, the University determined that it does not believe that the documents support the decision to add the site to the NRC license due to an overestimated quantity of isotopes managed at the site. The University made a formal request to remove the site from the NRC license. NRC responded with a request for more information, including a dose assessment, which is estimated at a cost of $15.0 thousand. If the NRC finds the dose assessment to be unacceptable, then the University will be required to fully decommission the site, including a sampling plan. The cost of a sampling plan to characterize the chemical contamination is estimated at $1.0 million. The University has not commenced any actions requiring the recognition of a liability for this property.

Note 23 - Asset Retirement Obligations

The State has a legally enforceable obligation to perform future asset retirement obligations (ARO) related to its tangible capital assets.

The Missouri Department of Natural Resources (DNR) has a total ARO of $1,720,000 for gas chromatographs, radiation detectors, petroleum above ground storage tanks, and permitted sewage treatment plants. Gas chromatographs and radiation detectors are considered radioactive sources and will not be accepted by the State's Surplus Property Program, thus requiring a cost for disposition. These ARO's are measured at the current cost of returning the items to the vendor. Gas chromatographs have remaining useful lives of 2 to 8 years and radiation detectors have remaining useful lives of 0 to 7 years. The ARO for petroleum above ground storage tanks is measured using the best estimate for taking the tanks out of service, which consists of emptying the tanks, removing the secondary containment, and proper disposal. Remaining useful lives of the tanks are 0 to 14 years. Aboveground storage tanks are regulated under the Missouri Code of State Regulations 2 CSR 90-30.050.16. The ARO for permitted sewage treatment plants is measured using the best estimate for closure of the facilities, which includes submitting a closure plan to DNR addressing wastewater and sludge removal, dewatering activities, removal of treatment structures, and removal of solid waste or leaving in place as a clean fill. Remaining useful lives of the plants is 0 to 46 years. Permitted sewage treatment plants are regulated by the Missouri Code of State Regulations 10 CSR 20-6-011.12 and the Federal Clean Water Act. The ARO for these items would be funded by state appropriations.

Note 23 - Asset Retirement Obligations (cont.)

The Missouri Department of Transportation (MoDOT) has an ARO of $51,000 to properly dispose of all nuclear gauges used to measure physical properties of materials during its construction projects. The ARO is measured using the current cost of returning the items to the vendor and the assets have remaining estimated useful lives of 14 years. Disposal of the nuclear gauges is required by the Nuclear Regulatory Commission - NUREG 1556 Volume 1 Rev 2. The ARO will be funded by state appropriations.

The Department of Public Safety (DPS), Office of the Adjutant General, has an ARO of $30,000 to take two underground storage tanks out of service. The ARO is measured using the current cost for closure and the assets have estimated remaining useful lives of 23 years. Underground storage tanks are regulated under the Missouri Code of State Regulations 10 CSR 26. The ARO will be funded by state appropriations.

The University of Missouri (MU) has an ARO based on its ownership of two nuclear research reactors, which are regulated by the U.S Nuclear Regulatory Commission (NRC). The NRC requires the University to submit decommissioning funding plans every three years to retain the right to operate the reactors. The decommissioning funding plans update and adjust changes in costs to remediate and the extent of the estimated future contamination. The cost to decommission the reactors is based on a formula as set forth by the NRC as part of the licensing of the facilities. The ARO as of the end of fiscal year 2021 was $62,433,000. The remaining useful lives of the reactors was 21 years.

The balances of the asset retirement obligations (in the thousands of dollars) during the current fiscal year are as follows:

Governmental Activities	ARO Liability at June 30, 2021
DNR	$ 1,718
MoDOT	51
DPS	30
Total Governmental Activities	$ 1,799
Business-Type Activities	
DNR	$ 2
Component Units	
MU	$ 62,433

Note 24 - Contingencies

Contingent Claims Liabilities

Contingent claims liabilities are reported when it is probable a loss has occurred and the amount can be reasonably estimated. These losses include estimates of claims which have been incurred but not reported, including the effects of specific, incremental claim adjustment expenditures/expenses, salvage, subrogation, and other allocated or unallocated claim adjustment expenditures/expenses. Liabilities of governmental funds are reported as a reconciling item to the Government-Wide Statement of Net Position. Expenditures are recognized as payments are made.

Note 24 - Contingencies (cont.)

As of June 30, 2021, the amount of contingent liabilities was $43.5 million. Changes in reported liability since June 30, 2020, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2020-2021	$ 27,830	$ 21,113	$ (5,473)	$ 43,470
2019-2020	30,405	7,859	(10,434)	27,830
2018-2019	48,923	13,628	(32,146)	30,405

Section 287.220.8, RSMo, requires an actuarial study of the Second Injury Fund be made every year to determine solvency of the fund. Figures presented below for current year claims and changes in estimates are based on the 2020 actuarial study. As at June 30, 2021, the amount of liabilities for Second Injury Fund was $2.2 billion. Changes in reported liability since June 30, 2020, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2020-2021	$ 2,174,003	$ 140,206	$ (70,541)	$ 2,243,668
2019-2020	2,071,889	178,673	(76,559)	2,174,003
2018-2019	1,953,168	213,020	(94,299)	2,071,889

The State receives federal grants which are subject to review and audit by federal grantor agencies. This could result in requests for reimbursements by the grantor agency for expenditures disallowed under grant agreements. The State believes such dis-allowances, if any, would be immaterial in the next fiscal year.

Tort Claim Lawsuits:

The Attorney General, on behalf of other state agencies, is involved in litigation for tort claims including wrongful death, motor vehicle accidents, medical malpractice, assault and battery, and deliberate indifference, as well as employment discrimination claims not included in the 2021 liability amount. It is reasonably possible an adverse court decision may incur an estimated loss of $4.8 million.

Department of Social Services:

Little Sisters of the Poor v. Department of Social Services, No. 18AC-CC00262 (Cole County Circuit Court). This petition for review was filed on July 12, 2018, by 335 nursing facilities participating in the MO HealthNet program. They claim that the reduction of a per diem reimbursement rate by the department was invalid and contrary to the department's own regulation, The Cole County Circuit Court entered an order and judgment on May 22, 2019, concluding the department had violated its own regulation, the Medicaid Act requirements that apply to rate reductions, and the Equal Protection Clauses of the United States and Missouri Constitutions. If upheld, the resulting cost to the department and the State would be approximately $44 million. The State filed a notice of appeal on June 28, 2019 and the Missouri Court of Appeals reversed and remanded the case to allow plaintiff to amend it petition. The Department of Social Services filed its answer to plaintiffs' amended petition on April 26, 2021. Trial was set for October 1, 2021 in the Cole County Circuit Court. There was no final decision. The actual final liability, if any, is unliquidated and not reasonably ascertainable.

Note 24 - Contingencies (cont.)

Department of Health and Senior Services:

The Nurse Student Loan Program provides forgivable student loans to eligible Missouri undergraduate, graduate, post-graduate, and doctoral nursing students in exchange for service in underserved communities and facilities in the state. Current annual award levels, based on statute, are a one-time amount of $2,500 for LPN students and $5,000 for professional nursing students. Loans are repaid either through service in an underserved area, or via cash repayment at 9.5% simple interest. For repayment via service, participants provide one year of professional service for each school year a loan is received, up to a maximum of 5 years. The number of loans awarded per year varies based upon available funding, number of previous students anticipating continued funding, and number of eligible new applicants.

The Health Professional Student Loan Program is a competitive state program that awards forgivable loans to students pursuing health care training leading to Missouri licensure. Eligible disciplines are primary care physicians, primary care dentists, and dental hygienists. The amount of funding provided depends upon the student's chosen discipline and educational status. Repayment of loans can be completed either through obtaining employment to earn forgiveness or through cash repayment at 9.5% simple interest. Forgiveness is based upon the number of loans received and is earned at a rate of one year of professional service for each loan received, up to a maximum of 5 years. Qualifying employment is considered as full-time, direct patient care at a facility located in an area of need also referred to as a Health Professional Shortage Area.

The purpose of the Missouri Health Professional State Loan Repayment Program (SLRP) is to improve access to primary care by assisting rural and underserved communities with recruitment and retention of primary care providers. SLRP offers eligible healthcare providers an opportunity to receive up to $50,000 in financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services at an ambulatory public, nonprofit or private nonprofit primary care practice site located in a federally designated Health Professional Shortage Area (HPSA).

The Missouri Nurse Loan Repayment Program (NLRP) offers Registered Nurses (RNs) and Advanced Practice Registered Nurses (APRNs) an opportunity to receive financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services in an area of defined need in the State of Missouri.

For all types of loan programs, in the event of a default, i.e. the loanee does not complete the service agreement, the loan status changes to repayment. In the event the loanee does not repay according to the terms of their agreement, the Department of Health and Senior Services will work with the Attorney General's Office to try to collect the outstanding receivables. The current total amount of loans outstanding is $6.4 million; the total amount in repayment is $2.1 million. There is no correlation between who will or will not repay their debt once a default has occurred since it is subject to each individual case and the legal remedies pursued. Therefore the amount of loss cannot be reasonably estimated.

Department of Corrections Settlements:

Hootselle v. Department of Corrections, No. 12AC-CC00518 (Cole County Circuit Court). This lawsuit was filed on August 14, 2012 by several corrections officers alleging that the Missouri Department of Corrections failed to compensate them for pre- and post-shift activities, including passing through security checkpoints and retrieving equipment such as keys and radios. The officers' union was later added as a plaintiff and asserted claims for breach of its collective bargaining agreement. Following a jury trial on the plaintiffs' breach of contract claims in August 2018, the court entered judgment against the State and for the class of $113.7 million. The State filed a notice of appeal and the Missouri Court of Appeals affirmed the judgment. The case was transferred to the Supreme Court of Missouri and argued, but the decision has not yet been handed down. The ultimate resolution of the case on appeal cannot be predicted with any degree of certainty.

Note 24 - Contingencies (cont.)

Tobacco Master Settlement Agreement:

Under the 1998 Tobacco Master Settlement Agreement ("MSA"), Missouri receives annual settlement payments in perpetuity from Participating Manufacturers ("PMs") of tobacco products. Each year on or about April 15th, Missouri receives an annual payment typically between $120 and $140 million. Annual MSA payments are subject to a downward adjustment if the PMs lose more than 2% of their pre-MSA market share to Non-Participating Manufacturers ("NPMs"). Individual states may avoid their share of this "NPM Adjustment" by enacting and diligently enforcing model legislation, which imposes certain escrow obligations on NPMs.

The tobacco manufacturers contest Missouri's enforcement of the model legislation for 2004 and subsequent years, each of which is subject to binding arbitration. Arbitration regarding diligent enforcement for 2004 is ongoing. The state appointed arbitrator passed away in August 2019 and the state parties have selected another arbitrator who will begin reviewing the evidence and hear additional matters and argument in 2020. If the panel finds that Missouri was not diligent in 2004, the State will face a downward adjustment on the annual payment following the panel's determination. The ultimate resolution of the 2004 proceeding, the timing of the panel's decision, and the outcome of any subsequent arbitration proceedings between the tobacco manufacturers and Missouri cannot be predicted with any degree of certainty.

Contingent Gains

Contingencies that might result in gains are not reported on the statements since they are not realizable.

Natural Resource Settlements:

The Department of Natural Resources works jointly with the United States Fish and Wildlife Service and United States Forest Service to recover damages from parties responsible for causing injuries to natural resources. Funds from these settlements are typically held in the federal treasury in a joint account administered by the United States Department of Interior. Expenditures of these funds may only be by mutual agreement of the Missouri Trustee Council (the Department of Natural Resources, the United States Fish and Wildlife Service and, at times, United States Forest Service) and such funds may only be used to restore, replace, or acquire natural resources similar to those that were injured. As of June 30, 2021, the balance of Missouri-related joint settlement funds in the Department of Interior restoration fund is approximately $47.8 million.

Note 25 - Nonexchange Financial Guarantees

The following nonexchange financial guarantees are extended by the Missouri Agricultural and Small Business Development Authority (MASBDA) and the Missouri Department of Agriculture (MDA). The exchange financial guarantees are not recognized as a liability, which indicates that the State will most likely not be required to make a payment related to the nonexchange financial guarantees. As of June 30, 2021, the State extends the following financial guarantees:

Programs	Maximum Guarantee Period	Total Number of Loans Outstanding	Total Dollar Amount of Loans Outstanding (in thousands)	Total Dollar Amount Guaranteed by the State (in thousands)
Missouri Value-Added Loan Guarantee Program	10 Years	1	$ 124	$ 62
Single-Purpose Animal Facilities Loan Guarantee Program	10 Years	3	246	123
Crop and Livestock Loan Guarantee Program	2 Years	13	34	17

Note 25 - Nonexchange Financial Guarantees (cont.)

Missouri Value-Added Loan Guarantee Program

The Missouri Value-Added Loan Guarantee Program, authorized in Sections 348.400-348.415, RSMo, provides up to a 50% first-loss guarantee on loans, of $250,000 or less, made by lenders for the purpose of agricultural business development. The loan guarantee is for a duration of up to 10 years. The program is intended to create new economic activity by creating or retaining jobs. Loans guaranteed by the value-added loan guarantee program can be used to finance agricultural property, which includes land, buildings, structures, improvements, and equipment used for the purpose of processing, manufacturing, marketing, exporting, or adding value to an agricultural product. Loans may also be guaranteed to buy stock in a new generation processing entity that processes an agricultural product. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. As of June 30, 2021, there are four loan defaults under this program. The outstanding balance on judgments for amounts owed to the State totals $50,200.

Single-Purpose Animal Facilities Loan Guarantee Program

The Single-Purpose Animal Facilities Loan Guarantee Program, authorized in Sections 348.185-348.225, RSMo, is designed to provide banks and other lenders with a 50% first-loss guarantee on loans of up to $250,000 for up to 10 years. Independent livestock producers may use the loans to finance, refinance or restructure breeding or feeder livestock, earthworms, land, buildings, facilities, equipment, machinery and animal waste systems for producing poultry, swine, beef and dairy cattle, or other livestock. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. There were no loan defaults under this program in fiscal year 2021.

Crop and Livestock Loan Guarantee Program

The Crop and Livestock Loan Guarantee Program, authorized in Section 261.027(3), RSMo, is a 50% guarantee on a loan made to a 4-H and Future Farmers of America (FFA) member who borrows money to purchase livestock, input, etc., for their Supervised Agriculture Education (SAE) project. Loans eligible for the program are limited to the purchase of livestock, feed, seed, fertilizer, and other miscellaneous out-of-pocket expenses directly related to the project. In the event of a default, the MDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. As of June 30, 2021, there are four loan defaults under this program. The outstanding balance on judgments for amounts owed to the State totals $1,500.

Note 26 - Joint Ventures

The Regional Convention and Sports Complex Authority was created by state law for the purpose of financing, constructing, operating, and maintaining a multipurpose convention and sports facility to be located in the City of St. Louis. The Authority operates under a board of commissioners of whom five are appointed by the Governor of the State, three by the County Executive of St. Louis County, and three by the Mayor of the City of St. Louis. The Authority is granted all rights and powers necessary to plan, finance, construct, equip, and maintain the facility.

Note 26 - Joint Ventures (cont.)

The Authority is considered a joint venture of the State, County, and City because it constitutes a contractual agreement for public benefit in which the State, County, and City retain an ongoing financial responsibility for the Convention and Sports Facility Project Bonds. In August 1991, the Authority issued $258,670,000 of Convention and Sports Facility Project Bonds. The bonds were sponsored in the amount of $132,910,000 by the State (Series A), $65,685,000 by the County (Series B), and $60,075,000 by the City (Series C). In December 1993, the Authority issued $181,885,000 in Convention and Sports Facility Project and Refunding Bonds to advance refund $101,410,000 and $50,275,000 of the outstanding 1991 Series A and Series B bonds, respectively, and for additional construction costs. The bonds were sponsored in the amount of $121,705,000 by the State (Series A) and $60,180,000 by the County (Series B). In February 1997, the Authority issued $61,285,000 in Series C refunding bonds to advance refund $47,155,000 of the outstanding 1991 Series C bonds. In August 2003, the Authority issued $116,030,000 of Convention and Sports Facility Project and Refunding Bonds Series A 2003 to refund $2,845,000 and $113,170,000 of Series A 1991 and Series A 1993 refunding bonds, respectively, and for additional construction costs. In May 2007, the Authority issued $49,585,000 in Series C 2007 refunding bonds to refund $61,285,000 of original principal of the Series C 1997 refunding bonds. In August 2013, the Authority issued $65,195,000 in Series A 2013 refunding bonds to refund $65,385,000 of Series A 2003 bonds and issued $32,560,000 in Series B 2013 refunding bonds to refund $32,180,000 of Series B 2003 bonds.

Pursuant to a financing agreement entered into in August 1991, and terminating in August 2021, the Authority leased the facility to the sponsors who subleased the facility back to the Authority. The payments made by the State, County, and City under the financing agreement are sufficient to pay the principal and interest on the bonds. See *Note 11* for the specific debt service requirements that make up the State's ongoing financial responsibility for this joint venture.

Summary financial information for the Authority as of and for the fiscal year ended December 31, 2020, is presented below (in thousands of dollars):

Total Assets	$	150,974
Total Deferred Outflows of Resources		65
Total Assets and Deferred Outflows of Resources	$	151,039
Total Liabilities	$	24,391
Total Net Position		126,648
Total Liabilities and Net Position	$	151,039
Total Revenues	$	24,833
Total Expenses		13,266
Net Increase in Net Position	$	11,567

Copies of the Authority's financial statements may be requested from:

St. Louis Regional Convention
and Sports Complex Authority
901 North Broadway
St. Louis, Missouri 63101

Note 27 - Endowments

Donor-restricted endowments for Missouri reside primarily within the higher education institutions, which are reported as a major component unit of the State. For the college and universities, except the University of Missouri, the net appreciation/depreciation of the endowments is $11,773,000. Of this amount, $1,932,000 is reported as restricted non-expendable, $9,834,000 is reported as restricted expendable, and $7,000 is reported as unrestricted net position. The University of Missouri reported a net appreciation/depreciation of restricted non-expendable net position in the amount of $434,396,000 which consisted of both realized and unrealized gains and losses on investment. For detailed information on the college and universities, please see the individual financial statements. The Revised Statutes of Missouri authorize the acceptance of donations at State agencies or public institutions. The governing boards of these institutions and the donor agreements determine whether net appreciation can be spent and the acceptable spending rate as detailed in Section 402.134, RSMo. These policies are entity specific and vary with each institution.

Note 28 - Conduit Debt

As of June 30, 2021, the Missouri Development Finance Board issued $1,637,968,000 in Private Activity Bonds and $2,628,549,000 in Public Purpose and Refunding Revenue Bonds. The outstanding balances on these bonds and notes as of June 30, 2021, were approximately $302,715,000 and $837,779,000, respectively. The Missouri Development Finance Board and the State have no liability for repayment of these revenue bonds and funding notes aside from reserve fund deposits and, accordingly, these bonds and notes have not been recorded as a liability on the financial statements for the Missouri Development Finance Board. The debtor pays all debt service requirements. Security for the bondholders consists of insurance, letters of credit, annual appropriation pledges, and certain funds held through trustees under the various indentures.

As of June 30, 2021, the State Environmental Improvement and Energy Resources Authority (EIERA), a component unit of the State of Missouri, had an outstanding balance of approximately $728,830,000 in Tax Exempt Revenue Bonds. Of this outstanding amount, $381,503,000 is for Water Pollution Control and Drinking Water Revenue Bonds issued on behalf of the Department of Natural Resources. The State of Missouri has no liability for repayment of these revenue bonds beyond the resources provided by related loan programs. The bonds are limited obligations of EIERA.

Note 29 - Subsequent Events

Bonds

In November 2021, the Board of Public Buildings of the State of Missouri issued $60,885,000 of Taxable Special Obligation Bonds, Series A 2021. The bonds bear interest from 0.30% to 2.70%, due in semi-annual installments beginning April 1, 2022. The bonds were issued to provide funds to finance the renovation, improvement and equipping of various park buildings and structures for the Missouri Department of Natural Resources and pay the costs of issuing the bonds.

On December 15, 2021, the Missouri Highways and Transportation Commission (MHTC) issued $88,955,000 of Third Lien State Road Bonds, Series A 2021. The bonds bear interest of 5.00%, due in semi-annual installments beginning May 1, 2022. The bonds were issued for the purpose of paying the costs of construction and reconstruction of the State Highway System and paying the costs related to the issuance of the Series A 2021 bonds.

Note 29 - Subsequent Events (cont.)

Medicaid Expansion

A citizen initiative to expand Medicaid in the State (the "Missouri Medicaid Initiative") was certified for the ballot, appeared on the August 4, 2020 primary ballot and was passed by the voters. The Missouri Medicaid Initiative amended the State Constitution to, among other things, expand Medicaid eligibility in Missouri to adults who are between the ages of 19 and 65 and whose income is at or below 133% of the federal poverty line, as set forth in the Affordable Care Act. In January 2021, the costs of Medicaid expansion for the first year of implementation were estimated to total $1.9 billion for all funds, including $129.4 million for general revenue. Litigation over the lack of funding was filed and ultimately the state Supreme Court determined the appropriation bill did not limit the State's ability to enact Medicaid expansion and remanded the case to the circuit court to enter a judgement for the plaintiffs.

On August 10, 2021, the state circuit court ordered the state to begin enrolling Medicaid expansion-eligible individuals into the state's Medicaid program and on August 11, 2021, the Governor announced the state would begin accepting applications for the new Medicaid eligibility category immediately. As of the date of this report, the General Assembly has not appropriated funds for the voter-approved Medicaid expansion.

American Rescue Plan Act of 2021

On March 11, 2021, *The American Rescue Plan Act of 2021 (ARPA)* was signed into law to provide additional funding for economic recovery as the COVID-19 Pandemic continues, the State received $1.57 billion to be used for State and Local Fiscal recovery.

Missouri State University

On July 6, 2021, the University issued $17,710,000 Series B bonds through a private placement with Capital One. The bonds bear interest payable semiannually at 2.69% and are secured by certain revenue generated from educational facilities. Principal maturity begins October 1, 2022, and continues until October 1, 2039. Proceeds from the issuance of these bonds were used to advance refund the Series 2014A bonds with maturities commencing October 1, 2022 and continues until October 1, 2039.

Missouri Southern State University

On September 29, 2021, the University issued $20,775,000 of Series 2021 Auxiliary Enterprise System Bonds for the purpose of refunding the outstanding Series 2014A and 2014B Bonds. The Series 2021 Bonds mature in four tranches in 2026, 2031, 2034, and 2044, yielding between 2.41% and 3.48%. The issuance resulted in a premium of $1,113,000 and economic savings over the life of the bonds of approximately $1,300,000.

Required Supplementary Information (RSI) *includes the Budgetary Comparison Schedule for the General Fund and Major Special Revenue Funds, as well as the Budget to Generally Accepted Accounting Principles (GAAP) reconciliation, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, Schedule of State Contributions, Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Collective Net OPEB Liability, and the Notes to RSI on Budgetary Reporting.*

STATE OF MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND, MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	General Fund*			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	$ 3,556,540	$ 3,556,540	$ 3,556,540	$ —
Resources (Inflows):				
Taxes:				
Sales and Use	2,316,050	2,379,958	2,431,357	51,399
Individual Income	8,494,947	8,729,352	8,917,875	188,523
Corporate Income	760,261	781,240	798,111	16,871
County Foreign Insurance	289,115	297,093	303,509	6,416
Beer	7,181	7,379	7,538	159
Liquor	30,604	31,449	32,128	679
Cigarette	—	—	—	—
Reimbursement/Miscellaneous	246,158	252,949	258,413	5,464
Total Taxes	12,144,316	12,479,420	12,748,931	269,511
Licenses, Fees, and Permits	97,064	99,726	101,605	1,879
Sales	2,646	2,716	2,710	(6)
Leases and Rentals	2	2	2	—
Services	884,225	884,410	531,058	(353,352)
Contributions and Intergovernmental	19,207,461	19,261,031	12,348,631	(6,912,400)
Interest	26,004	26,519	23,967	(2,552)
Penalties and Unclaimed Property	27,475	27,919	23,705	(4,214)
Cost Reimbursement/Miscellaneous	1,910,895	1,915,549	1,217,254	(698,295)
Transfers In	6,764,554	6,761,934	3,423,469	(3,338,465)
Total Resources (Inflows)	41,064,642	41,459,226	30,421,332	(11,037,894)
Amount Available for Appropriation	44,621,182	45,015,766	33,977,872	(11,037,894)
Charges to Appropriations (Outflows):				
Current:				
General Government	3,455,611	3,456,714	2,114,979	1,341,735
Education	7,315,630	7,976,212	4,681,690	3,294,522
Natural and Economic Resources	512,567	1,089,760	561,735	528,025
Transportation and Law Enforcement	2,070,044	3,029,164	1,586,218	1,442,946
Human Services	15,858,023	16,921,411	14,740,437	2,180,974
Debt Service	84,971	85,108	66,841	18,267
Transfers Out	8,759,560	8,759,639	5,395,715	3,363,924
Total Charges to Appropriations	38,056,406	41,318,008	29,147,615	12,170,393
Ending Budgetary Fund Balance	$ 6,564,776	$ 3,697,758	$ 4,830,257	$ 1,132,499
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(2,972,079)	
Investments at Fair Value			2,989,538	
Receivables, Net			3,265,826	
Due from Other Funds			—	
Due from Component Units			—	
Inventories			110,483	
Advance to Component Units			—	
Accounts Payable			(1,638,189)	
Accrued Payroll			(58,720)	
Due to Other Funds			(6,908)	
Unearned Revenue			(217,112)	
Escheat/Unclaimed Property			(125,762)	
Deferred Inflows of Resources			(1,479,396)	
Fund Balance - GAAP Basis			$ 4,697,938	

*Beginning fund balance was restated due to the implementation of GASB Statement No. 84.

Public Education*				Conservation and Environmental Protection*			
Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
$ 138,562	$ 138,562	$ 138,562	$ —	$ 713,547	$ 713,547	$ 713,547	$ —
1,342,650	1,342,650	995,421	(347,229)	262,706	262,706	240,774	(21,932)
16,600	16,600	12,307	(4,293)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
74,471	74,471	55,212	(19,259)	—	—	—	—
466,600	466,600	345,930	(120,670)	4,735	4,735	4,340	(395)
1,900,321	1,900,321	1,408,870	(491,451)	267,441	267,441	245,114	(22,327)
3,202	3,202	2,374	(828)	100,064	100,064	91,710	(8,354)
—	—	—	—	8,336	8,336	7,640	(696)
—	—	—	—	101	101	93	(8)
—	—	—	—	—	—	—	—
18,786	18,786	13,928	(4,858)	80,088	80,088	73,402	(6,686)
2,003	2,003	1,485	(518)	51,765	51,765	47,444	(4,321)
1,610	1,610	1,193	(417)	2,861	2,861	2,622	(239)
77,548	77,548	57,493	(20,055)	129,332	129,332	118,535	(10,797)
1,778,900	1,771,161	1,739,814	(31,347)	1,130	1,124	1,117	(7)
3,782,370	3,774,631	3,225,157	(549,474)	641,118	641,112	587,677	(53,435)
3,920,932	3,913,193	3,363,719	(549,474)	1,354,665	1,354,659	1,301,224	(53,435)
438	606	273	333	3,887	4,106	3,459	647
2,886,102	2,883,211	2,712,365	170,846	—	—	—	—
27,180	27,180	14,065	13,115	963,226	929,258	439,203	490,055
305	305	178	127	1,006	1,005	789	216
15,849	15,623	4,791	10,832	1,760	1,760	1,578	182
—	—	—	—	—	—	—	—
435,891	435,668	407,808	27,860	64,646	64,219	55,866	8,353
3,365,765	3,362,593	3,139,480	223,113	1,034,525	1,000,348	500,895	499,453
$ 555,167	$ 550,600	$ 224,239	$ (326,361)	$ 320,140	$ 354,311	$ 800,329	$ 446,018
		(117,701)				(557,000)	
		119,846				555,932	
		152,624				1,606,126	
		58,766				—	
		—				10	
		124				228	
		—				98	
		(2,147)				(19,388)	
		(163)				(5,067)	
		(1)				(353)	
		—				(173)	
		—				—	
		(33,188)				(13,361)	
		$ 402,399				$ 2,367,381	

Budgetary Presentation:

A Budgetary Comparison Schedule is presented as Required Supplementary Information for the State's General Fund and Major Special Revenue Funds. Revenues and expenditures are reported on a budgetary basis where actual revenues are recognized when cash is received, and actual expenditures are recognized for cash disbursements. The accounting principles applied for reporting on a budgetary basis differ from those used to present the financial statements in accordance with GAAP. A reconciliation of the two for the fiscal year ended June 30, 2021, has been presented at the bottom of the Budgetary Comparison Schedule.

The budgetary expenditures are included in the current year's Appropriation Activity Report, which demonstrates legal compliance with the current year's budget. This report can be viewed at http://oa.mo.gov/accounting/reports/annual-reports/appropriation-activity-reports. The original budget expenditures and transfers are for what was originally appropriated for each fund. The final budget expenditures and transfers takes into account any increases and decreases to appropriations during the fiscal year less the Governor's amounts reverted (withheld) for each fund less any reappropriations to the next fiscal year.

Once a year, the Office of Administration-Division of Budget and Planning receives budgeted revenues from state agencies for each of their funds as well as a revised revenue estimate in the spring for the State's General Revenue Fund. The revised revenue estimate is used in the final budget column for the General Fund and is very comparable to actual revenue resulting in a small negative variance on this Schedule.

In accordance with State statute, all state funds must have an appropriation before amounts can be expended or transferred to another state fund; therefore, variances between budgeted and actual expenditures and transfers out on the budgetary schedule will always be positive.

For budget purposes, interfund activity is not eliminated. A summary of interfund eliminations at June 30, 2021, is shown below (in thousands):

	Final Budget Transfer		Actual Transfer	
	In	Out	In	Out
GENERAL FUND	$ 6,284,895	$ (6,284,895)	$ 3,153,896	$ (3,153,896)
SPECIAL REVENUE FUNDS				
Public Education	402,277	(402,277)	375,324	(375,324)
TOTAL	$ 6,687,172	$ (6,687,172)	$ 3,529,220	$ (3,529,220)

Budgetary Control:

Budgetary control is maintained at the departmental level; each Department of the Missouri government formulates a budget to be submitted for approval by the General Assembly prior to the beginning of the fiscal year. These budgets are prepared essentially on the cash basis. The legislature reviews, revises, and legally adopts these budgets. The Governor then has the authority to approve or veto each budget, subject to legislative override.

Budgeted expenditures cannot exceed estimated revenues and other sources of funding, including beginning fund balances. In the event that actual revenues are insufficient to cover budgeted expenditures, the Governor must order budget reductions or call a special session of the legislature to address the issue.

Unexpended appropriations lapse at the end of each appropriation year, unless reappropriated to the following appropriation year.

STATE OF MISSOURI
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FISCAL YEARS 2015-2021
(In Thousands of Dollars)

	Judicial Plan*		
	2021**	2020**	2019**
Total Pension Liability			
Service Cost	$ 13,120	$ 13,574	$ 12,997
Interest on the Total Pension Liability	42,459	41,711	41,019
Benefit Changes	—	—	—
Differences between Expected and Actual Experience	(14,934)	979	(1,320)
Changes in Assumptions	6,341	5,024	12,332
Benefit Payments, including member refunds	(39,622)	(37,593)	(35,657)
Disability Premiums	—	—	—
Transfers to Other Retirement Systems	—	—	—
Net Change in Total Pension Liability	7,364	23,695	29,371
Total Pension Liability - Beginning	617,484	593,789	564,418
Total Pension Liability - Ending (a)	624,848	617,484	593,789
Plan Fiduciary Net Position			
Contributions - Employer	39,174	38,605	36,892
Contributions - Employee	1,314	1,138	902
Pension Plan Net Investment Income	8,163	6,056	10,678
Benefit Payments, including member refunds	(39,622)	(37,593)	(35,657)
Disability Premiums	—	—	—
Pension Plan Administrative Expense	(74)	(72)	(181)
Net Transfers	—	—	—
Other	—	—	(69)
Net Change in Plan Fiduciary Net Position	8,955	8,134	12,565
Beginning*	158,334	150,200	137,635
Plan Fiduciary Net Position - Ending (b)	167,289	158,334	150,200
Net Pension Liability - Ending (a) - (b)	$ 457,559	$ 459,150	$ 443,589
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	26.77 %	25.64 %	25.3 %
Covered Payroll	$ 61,321	$ 60,594	$ 59,417
Net Pension Liability as a Percentage of Covered Payroll	746.18 %	757.74 %	746.73 %

*After post-valuation adjustments.

**Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

2018**	2017**	2016**	2015**
$ 12,946	$ 10,932	$ 10,614	$ 8,990
40,617	37,755	36,162	34,014
—	—	—	—
(10,687)	(5,037)	5,103	13,361
7,906	53,991	—	—
(33,985)	(32,989)	(31,246)	(29,407)
—	—	—	—
—	—	—	—
16,797	64,652	20,633	26,958
547,621	482,969	462,336	435,378
564,418	547,621	482,969	462,336
34,247	33,642	32,696	29,265
787	661	488	295
4,680	28	(3,610)	21,395
(33,985)	(32,989)	(31,246)	(29,407)
—	—	—	—
(150)	(137)	(123)	(106)
—	—	—	—
—	—	—	—
5,579	1,205	(1,795)	21,442
132,056	130,851	132,646	111,204
137,635	132,056	130,851	132,646
$ 426,783	$ 415,565	$ 352,118	$ 329,690
24.39 %	24.11 %	27.09 %	28.69 %
$ 58,592	$ 57,421	$ 55,656	$ 49,588
728.40 %	723.72 %	632.66 %	664.86 %

This Schedule is continued on pages 146-149.

	Missouri Department of Transportation and Highway Patrol Employees' Retirement System		
	2021**	2020**	2019**
Total Pension Liability			
Service Cost	$ 44,048	$ 43,971	$ 46,621
Interest on the Total Pension Liability	274,791	271,174	286,457
Benefit Changes	—	—	(7)
Differences between Expected and Actual Experience	3,495	204	(37,173)
Changes in Assumptions	—	—	142,556
Benefit Payments, including member refunds	(263,507)	(256,091)	(254,634)
Disability Premiums	(1,641)	(1,616)	(1,602)
Transfers to Other Retirement Systems	(2,458)	(2,111)	(2,823)
Net Change in Total Pension Liability	54,728	55,531	179,395
Total Pension Liability - Beginning	4,037,370	3,981,839	3,802,444
Total Pension Liability - Ending (a)	4,092,098	4,037,370	3,981,839
Plan Fiduciary Net Position			
Contributions - Employer	210,872	210,167	204,955
Contributions - Employee	6,547	5,996	5,001
Pension Plan Net Investment Income	(10,668)	154,327	197,620
Benefit Payments, including member refunds	(263,507)	(256,091)	(254,634)
Disability Premiums	(1,641)	(1,616)	(1,602)
Pension Plan Administrative Expense	(4,291)	(4,373)	(4,693)
Net Transfers	1,026	322	(956)
Other	—	—	(936)
Net Change in Plan Fiduciary Net Position	(61,662)	108,732	144,755
Plan Fiduciary Net Position - Beginning*	2,423,262	2,314,530	2,169,775
Plan Fiduciary Net Position - Ending (b)	2,361,600	2,423,262	2,314,530
Net Pension Liability - Ending (a) - (b)	$ 1,730,498	$ 1,614,108	$ 1,667,309
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	57.71 %	60.02 %	58.13 %
Covered Payroll	$ 363,980	$ 362,748	$ 353,751
Net Pension Liability as a Percentage of Covered Payroll	475.44 %	444.97 %	471.32 %

This Schedule is continued from page 145.

2018**	2017**	2016**	2015**
$ 45,713	$ 45,441	$ 45,358	$ 44,740
283,569	280,432	275,285	270,526
—	—	—	—
(37,287)	(39,810)	(13,324)	(17,614)
—	—	—	—
(246,939)	(236,687)	(237,013)	(227,977)
(1,620)	(1,568)	(1,555)	(1,532)
(2,725)	(1,921)	(3,147)	(1,876)
40,711	45,887	65,604	66,267
3,761,733	3,715,846	3,650,242	3,583,975
3,802,444	3,761,733	3,715,846	3,650,242
206,563	199,609	200,639	183,354
4,892	3,483	3,294	2,260
220,302	21,432	92,646	319,446
(246,939)	(236,687)	(237,013)	(227,977)
(1,620)	(1,568)	(1,555)	(1,532)
(4,516)	(4,370)	(4,067)	(3,736)
(981)	808	(2,033)	(92)
—	—	—	—
177,701	(17,293)	51,911	271,723
1,992,074	2,009,367	1,957,456	1,685,733
2,169,775	1,992,074	2,009,367	1,957,456
$ 1,632,669	$ 1,769,659	$ 1,706,479	$ 1,692,786
57.06 %	52.96 %	54.08 %	53.63 %
$ 356,515	$ 344,635	$ 342,265	$ 336,591
457.95 %	513.49 %	498.58 %	502.92 %

This Schedule is continued on pages 148-149.

	University of Missouri Retirement System		
	2021**	2020**	2019**
Total Pension Liability			
Service Cost	$ 65,786	$ 66,239	$ 62,845
Interest on the Total Pension Liability	336,697	323,553	312,921
Benefit Changes	—	—	—
Differences between Expected and Actual Experience	(10,821)	68,943	23,046
Changes in Assumptions	—	—	—
Benefit Payments, including member refunds	(283,941)	(265,991)	(241,020)
Disability Premiums	—	—	—
Transfers to Other Retirement Systems	—	—	—
Net Change in Total Pension Liability	107,721	192,744	157,792
Total Pension Liability - Beginning	4,764,367	4,571,623	4,413,831
Total Pension Liability - Ending (a)	4,872,088	4,764,367	4,571,623
Plan Fiduciary Net Position			
Contributions - Employer	115,006	118,234	115,980
Contributions - Employee	14,981	16,484	15,989
Pension Plan Net Investment Income	1,056,355	28,604	183,826
Benefit Payments, including member refunds	(283,941)	(265,991)	(241,020)
Disability Premiums	—	—	—
Pension Plan Administrative Expense	—	—	—
Net Transfers	—	—	—
Other	—	—	—
Net Change in Plan Fiduciary Net Position	902,401	(102,669)	74,775
Plan Fiduciary Net Position - Beginning*	3,654,744	3,757,413	3,682,638
Plan Fiduciary Net Position - Ending (b)	4,557,145	3,654,744	3,757,413
Net Pension Liability - Ending (a) - (b)	$ 314,943	$ 1,109,623	$ 814,210
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.54 %	76.71 %	82.19 %
Covered Payroll	$ 1,116,123	$ 1,227,342	$ 1,187,435
Net Pension Liability as a Percentage of Covered Payroll	28.22 %	90.41 %	68.57 %

This Schedule is continued from page 147.

2018**	2017**	2016**	2015**
$ 63,624	$ 66,269	$ 68,328	$ 70,574
305,781	296,885	288,438	275,762
—	—	—	—
11,704	(22,741)	(38,227)	13,226
257,616	—	—	—
(233,083)	(211,036)	(203,300)	(182,488)
—	—	—	—
—	—	—	—
405,642	129,377	115,239	177,074
4,008,189	3,878,812	3,763,573	3,586,499
4,413,831	4,008,189	3,878,812	3,763,573
92,200	96,631	99,454	103,895
15,299	15,218	14,976	14,486
322,297	364,486	6,646	36,412
(233,083)	(211,036)	(203,300)	(182,488)
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	(2,150)
196,713	265,299	(82,224)	(29,845)
3,485,925	3,220,626	3,302,850	3,332,695
3,682,638	3,485,925	3,220,626	3,302,850
$ 731,193	$ 522,264	$ 658,186	$ 460,723
83.43 %	86.97 %	83.03 %	87.76 %
$ 1,146,836	$ 1,144,412	$ 1,129,784	$ 1,109,431
63.76 %	45.64 %	58.26 %	41.53 %

STATE OF MISSOURI
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FISCAL YEARS 2015-2021
(In Thousands of Dollars)

	2021*	2020*	2019*
Missouri State Employees' Plan			
State's proportion of the net pension liability	83.44 %	83.27 %	82.84 %
State's proportionate share of the net pension liability	$ 5,296,316	$ 5,030,722	$ 4,620,928
State's covered payroll	$ 1,667,168	$ 1,617,502	$ 1,610,149
State's proportionate share of the net pension liability as a percentage of its covered payroll	317.68 %	311.02 %	286.99 %
Plan fiduciary net position as a percentage of the total pension liability	55.48 %	56.72 %	59.02 %
Judicial Plan			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	$ 457,559	$ 459,150	$ 443,589
State's covered payroll	$ 61,321	$ 60,594	$ 59,417
State's proportionate share of the net pension liability as a percentage of its covered payroll	746.18 %	757.74 %	746.73 %
Plan fiduciary net position as a percentage of the total pension liability	26.77 %	25.64 %	25.30 %
Missouri Department of Transportation and Highway Patrol Employees' Retirement System			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	$ 1,730,498	$ 1,614,108	$ 1,667,309
State's covered payroll	$ 363,980	$ 362,748	$ 353,751
State's proportionate share of the net pension liability as a percentage of its covered payroll	475.44 %	444.97 %	471.32 %
Plan fiduciary net position as a percentage of the total pension liability	57.71 %	60.02 %	58.13 %
Missouri State Employees' Plan - Component Units			
Component Unit's proportion of the net pension liability	16.24 %	16.40 %	16.82 %
Component Unit's proportionate share of the net pension liability	$ 1,031,118	$ 990,703	$ 938,355
Component Unit's covered payroll	$ 324,582	$ 318,588	$ 326,943
Component Unit's proportionate share of the net pension liability as a percentage of its covered payroll	317.68 %	310.97 %	287.01 %
Plan fiduciary net position as a percentage of the total pension liability	55.48 %	56.72 %	59.02 %
University of Missouri Retirement System			
University's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
University's proportionate share of the net pension liability	$ 314,943	$ 1,109,623	$ 814,210
University's covered payroll	$ 1,116,123	$ 1,227,342	$ 1,187,435
University's proportionate share of the net pension liability as a percentage of its covered payroll	28.22 %	90.41 %	68.57 %
Plan fiduciary net position as a percentage of the total pension liability	93.54 %	76.71 %	82.19 %

*Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

2018*	2017*	2016*	2015*
82.19 %	82.21 %	82.26 %	82.45%
$ 4,279,391	$ 3,816,328	$ 2,641,347	$ 1,944,098
$ 1,617,463	$ 1,593,034	$ 1,593,238	$ 1,613,263
264.57 %	239.56 %	165.78 %	120.51%
60.41 %	63.60 %	72.62 %	79.49%
100.00 %	100.00 %	100.00 %	100.00 %
$ 426,783	$ 415,565	$ 352,118	$ 329,690
$ 58,592	$ 57,421	$ 55,656	$ 49,588
728.40 %	723.72 %	632.66 %	664.86 %
24.39 %	24.11 %	27.09 %	28.69 %
100.00 %	100.00 %	100.00 %	100.00 %
$ 1,632,669	$ 1,769,659	$ 1,706,479	$ 1,692,786
$ 356,515	$ 344,635	$ 342,265	$ 336,591
457.95 %	513.49 %	498.58 %	502.92 %
57.06 %	52.96 %	54.08 %	53.63 %
17.44 %	17.41 %	17.38 %	17.19 %
$ 908,000	$ 808,175	$ 557,955	$ 405,189
$ 343,472	$ 337,401	$ 336,571	$ 325,490
264.36 %	239.53 %	165.78 %	124.49 %
60.41 %	63.60 %	72.62 %	79.49 %
100.00 %	100.00 %	100.00 %	100.00 %
$ 731,193	$ 522,264	$ 658,186	$ 460,723
$ 1,146,836	$ 1,144,412	$ 1,129,784	$ 1,109,431
63.76 %	45.64 %	58.26 %	41.53 %
83.43 %	86.97 %	83.03 %	87.76 %

STATE OF MISSOURI
SCHEDULE OF STATE CONTRIBUTIONS
PENSION
FISCAL YEARS 2014-2021
(In Thousands of Dollars)

	2021	2020	2019*
Missouri State Employees' Plan			
Required Contributions	$ 388,097	$ 362,950	$ 326,951
Contributions in relation to the required contribution	$ 388,097	$ 362,950	$ 326,951
Contribution deficiency (excess)	$ —	$ —	$ —
State's covered payroll	$ 1,696,219	$ 1,667,168	$ 1,617,502
Contributions as a percentage of covered payroll	22.88 %	21.77 %	20.21 %
Judicial Plan			
Required Contributions	$ 39,990	$ 39,123	$ 38,555
Contributions in relation to the required contribution	$ 39,990	$ 39,123	$ 38,555
Contribution deficiency (excess)	$ —	$ —	$ —
State's covered payroll	$ 63,096	$ 61,321	$ 60,594
Contributions as a percentage of covered payroll	63.38 %	63.80 %	63.63 %
Missouri Department of Transportation and Highway Patrol Employees' Retirement System			
Required Contributions	$ 208,213	$ 210,872	$ 210,167
Contributions in relation to the required contribution	$ 208,213	$ 210,872	$ 210,167
Contribution deficiency (excess)	$ —	$ —	$ —
State's covered payroll	$ 359,410	$ 363,980	$ 362,748
Contributions as a percentage of covered payroll	58.00 %	58.00 %	58.00 %
Missouri State Employees' Plan - Component Units			
Required Contributions	$ 70,123	$ 70,661	$ 64,387
Contributions in relation to the required contribution	$ 70,123	$ 70,661	$ 64,387
Contribution deficiency (excess)	$ —	$ —	$ —
Component Unit's covered payroll	$ 312,895	$ 324,582	$ 318,588
Contributions as a percentage of covered payroll	22.41 %	21.77 %	20.21 %
University of Missouri Retirement System			
Required Contributions	$ 115,006	$ 118,234	$ 115,980
Contributions in relation to the required contribution	$ 115,006	$ 118,234	$ 115,980
Contribution deficiency (excess)	$ —	$ —	$ —
University's covered payroll	$ 1,116,123	$ 1,227,342	$ 1,187,435
Contributions as a percentage of covered payroll	10.30 %	9.63 %	9.77 %

*After post-valuation adjustments.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Notes to the Schedule:

Changes of benefit terms. Senate Bill 62 (SB 62), which contained changes to the benefit structure for Missouri State Employees' MSEP 2011 Plan and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System Year 2000 Plan-2011 Tier, was passed by the 2017 legislature. The provisions of the bill decreased vesting from ten to five years of service, but also included provisions that essentially offset the cost of the vesting change. As a result, SB 62 had no impact on the employer contribution rate and created a decrease to the UAAL for the MSEP 2011 Plan of $1.6 million.

Changes of assumptions.

For MOSERS: The board reduced the investment return assumption used in the June 30, 2020 valuation to 6.95%.
For MPERS: No changes in assumptions.
For MU: No changes in assumptions.

2018	2017	2016	2015	2014
$ 313,167	$ 274,510	$ 270,198	$ 270,220	$ 269,106
$ 313,167	$ 274,510	$ 270,198	$ 270,220	$ 269,106
$ —	$ —	$ —	$ —	$ —
$ 1,610,149	$ 1,617,463	$ 1,593,034	$ 1,593,238	$ 1,613,263
19.45 %	16.97 %	16.96 %	16.96 %	16.68 %
$ 36,895	$ 32,671	$ 33,642	$ 32,696	$ 29,265
$ 36,895	$ 34,247	$ 33,642	$ 32,696	$ 29,265
$ —	$ (1,576)	$ —	$ —	$ —
$ 59,417	$ 58,592	$ 57,421	$ 55,656	$ 49,588
62.10 %	58.45 %	58.59 %	58.70 %	59.02 %
$ 204,955	$ 206,563	$ 199,609	$ 200,639	$ 183,354
$ 204,955	$ 206,563	$ 199,609	$ 200,639	$ 183,354
$ —	$ —	$ —	$ —	$ —
$ 353,751	$ 356,515	$ 344,635	$ 342,265	$ 336,591
58.00 %	58.00 %	58.00 %	58.62 %	54.44 %
$ 63,533	$ 58,246	$ 57,219	$ 57,081	$ 56,087
$ 63,533	$ 58,246	$ 57,219	$ 57,081	$ 56,087
$ —	$ —	$ —	$ —	$ —
$ 326,631	$ 343,472	$ 337,401	$ 336,571	$ 325,490
19.45 %	16.96 %	16.96 %	16.96%	17.23%
$ 92,200	$ 96,631	$ 99,454	$ 103,895	$ 113,688
$ 92,200	$ 96,631	$ 99,454	$ 103,895	$ 113,688
$ —	$ —	$ —	$ —	$ —
$ 1,146,836	$ 1,144,412	$ 1,129,784	$ 1,109,431	$ 1,078,347
8.04 %	8.44 %	8.80 %	9.36 %	10.54 %

STATE OF MISSOURI
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FISCAL YEARS 2018-2021
(In Thousands of Dollars)

	Missouri Department of Transportation and Highway Patrol Medical and Life Insurance Plan			
	2021*	2020	2019	2018
Total OPEB Liability				
Service Cost	$ 29,743	$ 38,514	$ 40,070	$ 49,483
Interest	37,990	44,435	39,737	35,941
Differences Between Expected and Actual Experience	(3,176)	(52,465)	(1,907)	—
Effect of economic/demographic gains or losses	—	—	—	—
Changes of Assumptions or Other Inputs	250,439	(63,896)	(54,900)	(165,036)
Benefit Payments	(23,661)	(23,638)	(23,024)	(21,185)
Net Change in Total OPEB Liability	291,335	(57,050)	(24)	(100,797)
Total OPEB Liability - Beginning	1,064,325	1,121,375	1,121,399	1,222,196
Total OPEB Liability - Ending (a)	$1,355,660	$ 1,064,325	$1,121,375	$1,121,399
Covered-Employee Payroll	$ 364,987	$ 364,538	$ 355,588	$ 355,663
Total OPEB Liability as a Percentage of Covered-Employee Payroll	371.43%	291.97%	315.36%	315.30%

*Based on an actuarial valuation date of July 1, 2019 and measurement date of the preceding fiscal year as of July 1.
**Based on an actuarial valuation date of June 30, 2019, and a measurement date of the current fiscal year as of June 30.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Conservation Employees' Benefits Plan			
2021**	2020	2019	2018
$ 4,029	$ 2,501	$ 2,926	$ 3,109
3,363	5,276	5,264	4,975
—	—	—	—
—	(36,969)	—	—
1,514	32,152	10,144	(7,665)
(3,171)	(2,961)	(3,375)	(3,006)
5,735	(1)	14,959	(2,587)
149,715	149,716	134,757	137,344
$ 155,450	$ 149,715	$ 149,716	$ 134,757
$ 55,700	$ 56,800	$ 62,766	$ 62,235
279.08 %	263.58 %	238.53 %	216.53 %

STATE OF MISSOURI
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FISCAL YEARS 2018-2021
(In Thousands of Dollars)

	University of Missouri OPEB Plan			
	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	$ 5,115	$ 4,019	$ 4,124	$ 4,991
Interest on the Total OPEB Liability	8,905	17,004	18,248	17,434
Differences between Expected and Actual Experience	(14,091)	(4,425)	31,459	—
Changes in Assumptions	(135,163)	(81,032)	(17,565)	(18,998)
Benefit Payments, including member refunds	(18,438)	(20,652)	(23,206)	(22,828)
Net Change in Total OPEB Liability	(153,672)	(85,086)	13,060	(19,401)
Total OPEB Liability - Beginning	406,980	492,066	479,006	498,407
Total OPEB Liability - Ending (a)	253,308	406,980	492,066	479,006
Plan Fiduciary Net Position				
Contributions - Employer	18,551	20,672	23,363	18,590
Contributions - Employee	18,296	17,763	17,378	16,480
Net Investment Income	12	920	1,469	790
Benefit Payments, including refunds of employee contributions	(36,734)	(38,413)	(40,584)	(35,031)
Other	—	(2)	(1)	(172)
Net Change in Plan Fiduciary Net Position	125	940	1,625	657
Plan Fiduciary Net Position - Beginning	39,366	38,426	36,801	36,144
Plan Fiduciary Net Position - Ending (b)	39,491	39,366	38,426	36,801
Net OPEB Liability - Ending (a) - (b)	$ 213,817	$ 367,614	$ 453,640	$ 442,205
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	15.59 %	9.67 %	7.81 %	7.68 %
Covered-Employee Payroll	$ 574,498	$ 612,694	$ 677,089	$ 721,517
Net OPEB Liability as a Percentage of Covered-Employee Payroll	37.22 %	60.00 %	67.00 %	61.29 %

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

STATE OF MISSOURI
SCHEDULE OF PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY
FISCAL YEARS 2018-2021
(In Thousands of Dollars)

	2021*	2020*	2019*	2018
Missouri Consolidated Health Care Plan				
State's proportion of the collective net OPEB liability	99.61 %	99.61 %	99.59 %	99.56 %
State's proportionate share of the collective net OPEB liability	$ 1,774,156	$ 1,761,801	$ 1,745,034	$ 1,756,787
State's covered payroll	$ 1,594,758	$ 1,605,629	$ 1,597,814	$ 1,480,735
State's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	111.25 %	109.73 %	109.21 %	118.64 %
Plan fiduciary net position as a percentage of the total OPEB liability	8.24 %	7.31 %	6.90 %	6.64 %
Missouri Consolidated Health Care Plan - CU				
Component Unit's proportion of the collective net OPEB liability	0.04 %	0.04 %	0.05 %	0.03 %
Component Unit's proportionate share of the collective net OPEB liability	$ 784	$ 746	$ 825	$ 484
Component Unit's covered payroll	$ 704	$ 680	$ 756	$ 176
Component Unit's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	111.36 %	109.71 %	109.13 %	275.00 %
Plan fiduciary net position as a percentage of the total OPEB liability	8.24 %	7.31 %	6.90 %	6.64 %

*Based on a measurement date of the preceding fiscal year and actuarial valuation as of the July 1, 2020.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Notes to the Schedules:

Neither MHPML or CEIP have assets that are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Changes of benefit terms. There were no changes in benefit terms.

Changes of assumptions.
For MCHCP: The discount rate changed from 5.24% to 4.38%, in the July 1, 2020 valuation.
For CEIP: The discount rate changed from 2.21% to 2.16% in the June 30, 2019 valuation.
MHPML: The discount rate changed from 3.51% 2.21% in the July 1, 2019 valuation.
For MU: Claims and trends for all plans were revised to reflect future expectations. Also, the discount rate used for the valuations was changed from 2.21% to 2.16% in the June 30, 2021 valuation.

Supplementary Information *includes the Budgetary Comparison Schedule and Reconciliation for the Major Capital Projects Fund (Missouri Road Fund), as well as the Combining and Individual Fund Statements for the General Fund and all Non-Major Funds.*

STATE OF MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MAJOR CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Missouri Road Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	$ 890,186	$ 890,186	$ 890,186	$ —
Resources (Inflows):				
Taxes:				
Vehicle Sales and Use	176,805	176,805	218,130	41,325
Fuel	97	97	114	17
Total Taxes	176,902	176,902	218,244	41,342
Licenses, Fees, and Permits	87,195	87,195	117,809	30,614
Contributions and Intergovernmental	1,102,624	1,102,624	1,262,757	160,133
Interest	5,087	5,087	6,571	1,484
Cost Reimbursement/Miscellaneous	196,113	196,113	66,512	(129,601)
Transfers In	556,628	556,628	552,500	(4,128)
Total Resources (Inflows)	2,124,549	2,124,549	2,224,393	99,844
Amount Available for Appropriation	3,014,735	3,014,735	3,114,579	99,844
Charges to Appropriations (Outflows):				
Current:				
Transportation and Law Enforcement	1,130,874	1,171,655	827,556	344,099
Capital Outlay				
Transportation and Law Enforcement	1,344,757	1,393,251	984,073	409,178
Debt Service	153,801	159,347	112,549	46,798
Total Charges to Appropriations	2,629,432	2,724,253	1,924,178	800,075
Ending Budgetary Fund Balance	$ 385,303	$ 290,482	$ 1,190,401	$ 899,919
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(691,705)	
Investments at Fair Value			800,316	
Receivables, Net			119,765	
Inventories			41,855	
Accounts Payable			(93,608)	
Accrued Payroll			(17,291)	
Due to Other Funds			(332)	
Unearned Revenue			(118,638)	
Deferred Inflows of Resources			(4,460)	
Fund Balance - GAAP Basis			$ 1,226,303	

*The **Combining and Individual** Fund Statements*

Major Funds

General Fund - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Non-Major Funds

This includes all non-major governmental and enterprise funds, as well as the non-major component units. It also includes all internal service and fiduciary funds because the "major fund" classification, created under GASB Statement 34, does not apply to these funds.

A budgetary comparison statement is provided for all non-major governmental funds.

STATE OF MISSOURI
BALANCE SHEET
GENERAL FUND
June 30, 2021
(In Thousands of Dollars)

	General Fund		Totals
	General	Federal	June 30, 2021
ASSETS			
Cash and Cash Equivalents	$ 1,326,848	$ 531,330	$ 1,858,178
Investments	2,089,630	899,908	2,989,538
Accounts Receivable, Net	2,108,030	1,088,295	3,196,325
Interest Receivable	5,596	470	6,066
Inventories	22,912	87,571	110,483
Loans Receivable	63,435	—	63,435
Total Assets	$ 5,616,451	$ 2,607,574	$ 8,224,025
LIABILITIES			
Accounts Payable	$ 801,908	$ 836,281	$ 1,638,189
Accrued Payroll	43,866	14,854	58,720
Due to Other Funds	2,906	4,002	6,908
Unearned Revenue	1,109	216,003	217,112
Escheat/Unclaimed Property	125,762	—	125,762
Total Liabilities	975,551	1,071,140	2,046,691
DEFERRED INFLOWS OF RESOURCES	1,399,396	80,000	1,479,396
FUND BALANCES			
Nonspendable	86,347	87,571	173,918
Restricted	3,097	1,368,863	1,371,960
Committed	611,350	—	611,350
Assigned	144,642	—	144,642
Unassigned	2,396,068	—	2,396,068
Total Fund Balances	3,241,504	1,456,434	4,697,938
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,616,451	$ 2,607,574	$ 8,224,025

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	General Fund			Totals
	General	Federal	Eliminations	June 30, 2021
Revenues:				
Taxes	$ 10,866,236	$ —	$ —	$ 10,866,236
Licenses, Fees, and Permits	100,823	376	—	101,199
Sales	2,522	16	—	2,538
Leases and Rentals	13	—	—	13
Services	3,745	125,191	—	128,936
Contributions and Intergovernmental	2,022,653	13,686,236	—	15,708,889
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	(1,008)	(6,558)	—	(7,566)
Interest	18,085	4,561	—	22,646
Penalties and Unclaimed Properties	56,276	6,779	—	63,055
Cost Reimbursement/Miscellaneous	158,300	215,847	—	374,147
Total Revenues	13,227,645	14,032,448	—	27,260,093
Expenditures:				
Current:				
General Government	674,883	493,553	—	1,168,436
Education	3,328,254	1,482,035	—	4,810,289
Natural and Economic Resources	52,454	492,495	—	544,949
Transportation and Law Enforcement	81,945	1,309,757	—	1,391,702
Human Services	6,574,856	9,017,133	—	15,591,989
Debt Service:				
Principal	45,417	2,381	—	47,798
Interest	20,063	27	—	20,090
Bond Issuance Cost	339	—	—	339
Underwriter's Discount	47	—	—	47
Total Expenditures	10,778,258	12,797,381	—	23,575,639
Excess Revenues (Expenditures)	2,449,387	1,235,067	—	3,684,454
Other Financing Sources (Uses):				
Issuance of Notes/Capital Leases/ Financed Purchases	2,829	2,784	—	5,613
Issuance of Refunding Bonds	172,850	—	—	172,850
Payments to Escrow Agent	(208,893)	—	—	(208,893)
Bond Premium	36,429	—	—	36,429
Sale of Capital Assets	—	211	—	211
Transfers In	347,915	166,984	(466,814)	48,085
Transfers Out	(1,481,757)	(633,199)	466,814	(1,648,142)
Total Other Financing Sources (Uses)	(1,130,627)	(463,220)	—	(1,593,847)
Net Change in Fund Balances	1,318,760	771,847	—	2,090,607
Fund Balances - Beginning	1,923,212	598,622	—	2,521,834
Increase (Decrease) in Reserve for Inventory	(468)	85,965	—	85,497
Fund Balances - Ending	$ 3,241,504	$ 1,456,434	$ —	$ 4,697,938

STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
June 30, 2021
(In Thousands of Dollars)

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2021
ASSETS					
Cash and Cash Equivalents	$ 387,726	$ 33,178	$ 6,496	$ 252	$ 427,652
Investments	616,109	74,482	18,290	64,796	773,677
Accounts Receivable, Net	164,358	20,789	—	—	185,147
Interest Receivable	316	160	56	—	532
Due from Other Funds	1,553	—	—	—	1,553
Inventories	6,945	—	—	—	6,945
Loans Receivable	1,584	—	—	—	1,584
Total Assets	$ 1,178,591	$ 128,609	$ 24,842	$ 65,048	$ 1,397,090
LIABILITIES					
Accounts Payable	$ 51,845	$ —	$ 618	$ —	$ 52,463
Accrued Payroll	12,266	—	—	—	12,266
Due to Other Funds	1,115	—	—	—	1,115
Total Liabilities	65,226	—	618	—	65,844
DEFERRED INFLOWS OF RESOURCES	5,606	34	30	—	5,670
FUND BALANCES					
Nonspendable	6,945	—	—	64,924	71,869
Restricted	304,676	128,575	24,194	—	457,445
Committed	528,856	—	—	—	528,856
Assigned	267,282	—	—	124	267,406
Total Fund Balances	1,107,759	128,575	24,194	65,048	1,325,576
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,178,591	$ 128,609	$ 24,842	$ 65,048	$ 1,397,090

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2021
Revenues:					
Taxes	$ 917,587	$ 219,932	$ —	$ —	$ 1,137,519
Licenses, Fees, and Permits	430,000	—	—	—	430,000
Sales	1,727	—	—	—	1,727
Leases and Rentals	1	—	—	—	1
Services	1,307	—	—	—	1,307
Contributions and Intergovernmental	323,717	11,860	—	—	335,577
Investment Earnings:					
Net Increase (Decrease) in the Fair Value of Investments	(2,774)	(199)	(274)	(548)	(3,795)
Interest	1,304	421	225	3	1,953
Penalties and Unclaimed Properties	497,569	—	—	2,342	499,911
Cost Reimbursement/Miscellaneous	59,922	—	—	—	59,922
Total Revenues	2,230,360	232,014	(49)	1,797	2,464,122
Expenditures:					
Current:					
General Government	237,154	—	14	—	237,168
Education	2,347	—	829	—	3,176
Natural and Economic Resources	246,856	—	—	—	246,856
Transportation and Law Enforcement	287,350	—	—	—	287,350
Human Services	611,785	—	—	—	611,785
Capital Outlay:					
General Government	—	—	7,270	—	7,270
Natural and Economic Resources	—	—	23	—	23
Human Services	—	—	434	—	434
Debt Service:					
Principal	658	142,930	1,194	—	144,782
Interest	160	75,352	251	—	75,763
Total Expenditures	1,386,310	218,282	10,015	—	1,614,607
Excess Revenues (Expenditures)	844,050	13,732	(10,064)	1,797	849,515
Other Financing Sources (Uses):					
Issuance of Notes/Capital Leases/Financed Purchases	3,660	—	—	—	3,660
Proceeds from Sale of Capital Assets	8,571	—	—	—	8,571
Transfers In	237,861	29,251	—	—	267,112
Transfers Out	(538,329)	—	—	—	(538,329)
Total Other Financing Sources (Uses)	(288,237)	29,251	—	—	(258,986)
Net Change in Fund Balances	555,813	42,983	(10,064)	1,797	590,529
Fund Balances - Beginning	549,763	85,592	34,258	63,251	732,864
Increase (Decrease) in Reserve for Inventory	2,183	—	—	—	2,183
Fund Balances - Ending	$ 1,107,759	$ 128,575	$ 24,194	$ 65,048	$ 1,325,576

*The **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The State has numerous individual Special Revenue Funds. Therefore, the funds have been combined into specific functional areas.*

Non-Major Special Revenue Funds:

Professional Registration - Provides for the control and regulation of various professions. Each profession has its own fund to account for its operation.

Judicial Protection and Assistance - Provides for protection of public employees by the Attorney General's Office, conviction of criminal offenders by prosecuting attorneys and assistance to victims of criminal offenses.

Agriculture and State Fair - Provides for inspections of products, market development, and awards for competition at the State Fair.

Social Assistance - Provides financial, health, and other services to qualifying individuals.

Transportation and Law Enforcement - Provides transportation services, road construction and maintenance, and the enforcement of vehicle laws and traffic safety.

Unemployment and Workers' Compensation - Provides for the administration of these laws and benefits to workers who qualify for workers' compensation.

Reimbursements and Other - Provides various reimbursements of costs to other governments and various regulatory commissions not included in other functional areas.

STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2021
(In Thousands of Dollars)

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2021
ASSETS								
Cash and Cash Equivalents	$ 18,050	$ 191,976	$ 7,414	$ 47,460	$ 62,524	$ 23,421	$ 36,881	$ 387,726
Investments	30,226	321,459	11,726	79,279	73,747	39,214	60,458	616,109
Accounts Receivable, Net	—	1,749	111	8,633	129,371	22,554	1,940	164,358
Interest Receivable	—	15	12	89	77	56	67	316
Due from Other Funds	—	—	—	—	—	1,553	—	1,553
Inventories	26	8	18	27	6,599	—	267	6,945
Loans Receivable	—	—	945	—	639	—	—	1,584
Total Assets	$ 48,302	$ 515,207	$ 20,226	$ 135,488	$ 272,957	$ 86,798	$ 99,613	$1,178,591
LIABILITIES								
Accounts Payable	$ 211	$ 453	$ 109	$ 36,526	$ 2,745	$ 2,236	$ 9,565	$ 51,845
Accrued Payroll	253	417	320	384	7,852	444	2,596	12,266
Due to Other Funds	31	285	24	77	557	44	97	1,115
Total Liabilities	495	1,155	453	36,987	11,154	2,724	12,258	65,226
DEFERRED INFLOWS OF RESOURCES	—	445	12	455	3,657	815	222	5,606
FUND BALANCES								
Nonspendable	26	8	18	27	6,599	—	267	6,945
Restricted	—	21,100	9,430	72,345	62,318	83,259	56,224	304,676
Committed	14,409	483,724	488	18,619	579	—	11,037	528,856
Assigned	33,372	8,775	9,825	7,055	188,650	—	19,605	267,282
Total Fund Balances	47,807	513,607	19,761	98,046	258,146	83,259	87,133	1,107,759
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 48,302	$ 515,207	$ 20,226	$ 135,488	$ 272,957	$ 86,798	$ 99,613	$1,178,591

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2021
Revenues:								
Taxes	$ 34	$ —	$ 4,751	$ 108,211	$ 705,598	$ 98,780	$ 213	$ 917,587
Licenses, Fees, and Permits	21,269	26,785	13,795	30,600	232,494	—	105,057	430,000
Sales	—	—	187	1,038	—	—	502	1,727
Leases and Rentals	—	—	—	—	—	—	1	1
Services	—	1,255	4	—	—	—	48	1,307
Contributions and Intergovernmental	—	830	94	316,528	93	—	6,172	323,717
Investment Earnings:								
Net Increase (Decrease) in the Fair Value of Investments	(189)	(1,042)	(151)	(419)	(401)	(236)	(336)	(2,774)
Interest	—	57	74	272	463	200	238	1,304
Penalties and Unclaimed Properties	392	486,088	—	9,724	643	—	722	497,569
Cost Reimbursement/ Miscellaneous	100	1,178	26	36,029	484	81	22,024	59,922
Total Revenues	21,606	515,151	18,780	501,983	939,374	98,825	134,641	2,230,360
Expenditures:								
Current:								
General Government	177	14,163	217	1,615	203,596	5,617	11,769	237,154
Education	4	—	—	1,114	—	1,229	—	2,347
Natural and Economic Resources	20,369	7,567	15,239	3,601	—	90,752	109,328	246,856
Transportation and Law Enforcement	—	19,984	—	2,420	229,881	—	35,065	287,350
Human Services	—	266	—	607,061	—	—	4,458	611,785
Debt Service:								
Principal	—	21	—	—	—	97	540	658
Interest	—	5	8	—	—	4	143	160
Total Expenditures	20,550	42,006	15,464	615,811	433,477	97,699	161,303	1,386,310
Excess Revenues (Expenditures)	1,056	473,145	3,316	(113,828)	505,897	1,126	(26,662)	844,050
Other Financing Sources (Uses):								
Issuance of Notes/ Capital Leases/ Financed Purchases	—	—	—	—	3,655	—	5	3,660
Proceeds from Sale of Capital Assets	20	114	43	27	8,322	—	45	8,571
Transfers In	31	2,637	18	171,745	648	5,961	56,821	237,861
Transfers Out	(306)	(218)	—	(14,606)	(507,002)	—	(16,197)	(538,329)
Total Other Financing Sources (Uses)	(255)	2,533	61	157,166	(494,377)	5,961	40,674	(288,237)
Net Change in Fund Balances	801	475,678	3,377	43,338	11,520	7,087	14,012	555,813
Fund Balances - Beginning	47,006	37,929	16,384	54,764	244,361	76,172	73,147	549,763
Increase (Decrease) in Reserve for Inventory	—	—	—	(56)	2,265	—	(26)	2,183
Fund Balances - Ending	$ 47,807	$ 513,607	$ 19,761	$ 98,046	$ 258,146	$ 83,259	$ 87,133	$ 1,107,759

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Professional Registration			Judicial Protection and Assistance*		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Taxes:						
Sales and Use	$ —	$ —	$ —	$ —	$ —	$ —
Cigarette	—	—	—	—	—	—
Fuel	31	34	3	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Medical Marijuana	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	—	—	—
Total Taxes	31	34	3	—	—	—
Licenses, Fees, and Permits	19,372	21,276	1,904	26,784	26,343	(441)
Sales	—	—	—	—	—	—
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	1,309	1,287	(22)
Contributions and Intergovernmental	—	—	—	2,291	2,253	(38)
Interest	—	—	—	73	72	(1)
Penalties and Unclaimed Property	357	392	35	494,202	486,056	(8,146)
Cost Reimbursement/ Miscellaneous	90	99	9	1,203	1,183	(20)
Total Revenues	19,850	21,801	1,951	525,862	517,194	(8,668)
Expenditures:						
Current:						
General Government	47	9	38	22,731	13,941	8,790
Education	150	3	147	—	—	—
Natural and Economic Resources	13,254	8,823	4,431	7,784	7,566	218
Transportation and Law Enforcement	—	—	—	36,143	20,614	15,529
Human Services	—	—	—	788	232	556
Debt Service:	—	—	—	—	—	—
Total Expenditures	13,451	8,835	4,616	67,446	42,353	25,093
Excess Revenues (Expenditures)	6,399	12,966	6,567	458,416	474,841	16,425
Other Financing Sources (Uses):						
Transfers In	378	53	(325)	5,584	5,451	(133)
Transfers Out	(15,171)	(11,996)	3,175	(5,462)	(5,027)	435
Total Other Financing Sources (Uses)	(14,793)	(11,943)	2,850	122	424	302
Net Change in Fund Balances	(8,394)	1,023	9,417	458,538	475,265	16,727
Fund Balances - Beginning	47,342	47,342	—	39,132	39,132	—
Fund Balances - Ending	$ 38,948	$ 48,365	$ 9,417	$ 497,670	$ 514,397	$ 16,727
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(30,315)			(322,421)	
Investments at Fair Value		30,226			321,459	
Receivables, Net		—			1,764	
Due from Other Funds		—			—	
Inventories		26			8	
Accounts Payable		(211)			(453)	
Accrued Payroll		(253)			(417)	
Due to Other Funds		(31)			(285)	
Deferred Inflows of Resources		—			(445)	
Fund Balance per GAAP		$ 47,807			$ 513,607	

*Beginning fund balance was restated due to the implementation of GASB Statement No. 84.

Agriculture and State Fair*			Social Assistance*		
Budget	Actual	Variance	Budget	Actual	Variance
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	51,585	44,205	(7,380)
—	—	—	—	—	—
—	—	—	—	—	—
4,270	4,750	480	—	—	—
—	—	—	2,340	2,005	(335)
—	—	—	65,871	56,447	(9,424)
4,270	4,750	480	119,796	102,657	(17,139)
12,420	13,817	1,397	35,583	30,492	(5,091)
2	2	—	1,211	1,038	(173)
—	—	—	—	—	—
4	4	—	1	1	—
110	122	12	377,458	323,455	(54,003)
40	45	5	380	326	(54)
—	—	—	11,308	9,690	(1,618)
59	66	7	43,072	36,910	(6,162)
16,905	18,806	1,901	588,809	504,569	(84,240)
378	86	292	5,664	3,993	1,671
—	—	—	3,186	1,672	1,514
16,019	10,958	5,061	6,946	3,602	3,344
—	—	—	8,226	1,902	6,324
—	—	—	546,047	445,962	100,085
—	—	—	51	41	10
16,397	11,044	5,353	570,120	457,172	112,948
508	7,762	7,254	18,689	47,397	28,708
54	42	(12)	238,905	173,943	(64,962)
(5,239)	(4,394)	845	(345,647)	(183,363)	162,284
(5,185)	(4,352)	833	(106,742)	(9,420)	97,322
(4,677)	3,410	8,087	(88,053)	37,977	126,030
12,989	12,989	—	88,963	88,963	—
$ 8,312	$ 16,399	$ 8,087	$ 910	$ 126,940	$ 126,030
	(8,985)			(79,480)	
	11,726			79,279	
	1,068			8,722	
	—			—	
	18			27	
	(109)			(36,526)	
	(320)			(384)	
	(24)			(77)	
	(12)			(455)	
	$ 19,761			$ 98,046	

This statement is continued on pages 171 - 172

	Transportation and Law Enforcement			Unemployment and Workers' Compensation		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Taxes:						
Sales and Use	$ 15,251	$ 13,665	$ (1,586)	$ —	$ —	$ —
Cigarette	—	—	—	—	—	—
Fuel	791,780	709,434	(82,346)	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Medical Marijuana	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	130,749	96,716	(34,033)
Total Taxes	807,031	723,099	(83,932)	130,749	96,716	(34,033)
Licenses, Fees, and Permits	269,277	241,272	(28,005)	—	—	—
Sales	8,747	7,837	(910)	—	—	—
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	—	—	—
Contributions and Intergovernmental	514	461	(53)	2,727	2,017	(710)
Interest	587	526	(61)	333	246	(87)
Penalties and Unclaimed Property	748	670	(78)	8,418	6,227	(2,191)
Cost Reimbursement/ Miscellaneous	1,671	1,497	(174)	366	271	(95)
Total Revenues	1,088,575	975,362	(113,213)	142,593	105,477	(37,116)
Expenditures:						
Current:						
General Government	230,778	211,376	19,402	46,293	6,685	39,608
Education	—	—	—	1,231	1,231	—
Natural and Economic Resources	—	—	—	125,911	81,997	43,914
Transportation and Law Enforcement	339,898	236,476	103,422	—	—	—
Human Services	—	—	—	—	—	—
Debt Service:	—	—	—	5	1	4
Total Expenditures	570,676	447,852	122,824	173,440	89,914	83,526
Excess Revenues (Expenditures)	517,899	527,510	9,611	(30,847)	15,563	46,410
Other Financing Sources (Uses):						
Transfers In	562,776	526,411	(36,365)	—	—	—
Transfers Out	(1,098,457)	(1,044,619)	53,838	(10,591)	(10,051)	540
Total Other Financing Sources (Uses)	(535,681)	(518,208)	17,473	(10,591)	(10,051)	540
Net Change in Fund Balances	(17,782)	9,302	27,084	(41,438)	5,512	46,950
Fund Balances - Beginning	121,492	121,492	—	57,240	57,240	—
Fund Balances - Ending	$ 103,710	$ 130,794	$ 27,084	$ 15,802	$ 62,752	$ 46,950
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(68,270)			(39,331)	
Investments at Fair Value		73,747			39,214	
Receivables, Net		130,087			22,610	
Due from Other Funds		—			1,553	
Inventories		6,599			—	
Accounts Payable		(2,745)			(2,236)	
Accrued Payroll		(7,852)			(444)	
Due to Other Funds		(557)			(44)	
Deferred Inflows of Resources		(3,657)			(815)	
Fund Balance per GAAP		$ 258,146			$ 83,259	

*Beginning fund balance was restated due to the implementation of GASB Statement No. 84.

Reimbursements and Other*			Totals		
Budget	Actual	Variance	Budget	Actual	Variance
$ —	$ —	$ —	$ 15,251	$ 13,665	$ (1,586)
—	—	—	51,585	44,205	(7,380)
—	—	—	791,811	709,468	(82,343)
306	231	(75)	306	231	(75)
—	—	—	4,270	4,750	480
—	—	—	2,340	2,005	(335)
—	—	—	196,620	153,163	(43,457)
306	231	(75)	1,062,183	927,487	(134,696)
139,385	105,192	(34,193)	502,821	438,392	(64,429)
697	526	(171)	10,657	9,403	(1,254)
1	1	—	1	1	—
64	48	(16)	1,378	1,340	(38)
8,351	6,302	(2,049)	391,451	334,610	(56,841)
387	292	(95)	1,800	1,507	(293)
959	724	(235)	515,992	503,759	(12,233)
29,614	22,349	(7,265)	76,075	62,375	(13,700)
179,764	135,665	(44,099)	2,562,358	2,278,874	(283,484)
18,333	10,761	7,572	324,224	246,851	77,373
—	—	—	4,567	2,906	1,661
101,946	85,965	15,981	271,860	198,911	72,949
102,760	28,928	73,832	487,027	287,920	199,107
6,322	3,416	2,906	553,157	449,610	103,547
21	12	9	77	54	23
229,382	129,082	100,300	1,640,912	1,186,252	454,660
(49,618)	6,583	56,201	921,446	1,092,622	171,176
83,333	75,552	(7,781)	891,030	781,452	(109,578)
(99,278)	(61,693)	37,585	(1,579,845)	(1,321,143)	258,702
(15,945)	13,859	29,804	(688,815)	(539,691)	149,124
(65,563)	20,442	86,005	232,631	552,931	320,300
77,058	77,058	—	444,216	444,216	—
$ 11,495	$ 97,500	$ 86,005	$ 676,847	$ 997,147	$ 320,300
	(60,619)			(609,421)	
	60,458			616,109	
	2,007			166,258	
	—			1,553	
	267			6,945	
	(9,565)			(51,845)	
	(2,596)			(12,266)	
	(97)			(1,115)	
	(222)			(5,606)	
	$ 87,133			$ 1,107,759	

This schedule is continued from page 170.

*The **Debt Service Funds** account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

Debt Service Funds:

Water Pollution Control Bond and Interest - Accounts for moneys used to pay the principal of the Water Pollution Control Bonds and the interest thereon.

Fourth State Building Bond and Interest - Accounts for moneys used to pay the principal of the Fourth State Building Bonds and the interest thereon.

Stormwater Control Bond and Interest - Accounts for moneys used to pay the principal of the Stormwater Control Bonds and the interest thereon.

Fulton State Hospital Bond and Interest - Accounts for moneys used to pay the principal of the Fulton State Hospital Bonds and the interest thereon.

Missouri Road Bond - Accounts for moneys used to pay bonds issued by the Highway and Transportation Commission.

STATE OF MISSOURI
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
June 30, 2021
(In Thousands of Dollars)

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2021
ASSETS						
Cash and Cash Equivalents	$ 3,065	$ 1,096	$ 469	$ 3,252	$ 25,296	$ 33,178
Investments	8,630	3,085	1,319	9,158	52,290	74,482
Accounts Receivable, Net	—	—	—	—	20,789	20,789
Interest Receivable	24	9	4	26	97	160
Total Assets	$ 11,719	$ 4,190	$ 1,792	$ 12,436	$ 98,472	$ 128,609
DEFERRED INFLOWS OF RESOURCES	$ 13	$ 5	$ 2	$ 14	$ —	$ 34
FUND BALANCES						
Restricted	11,706	4,185	1,790	12,422	98,472	128,575
Total Fund Balances	11,706	4,185	1,790	12,422	98,472	128,575
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,719	$ 4,190	$ 1,792	$ 12,436	$ 98,472	$ 128,609

Note: There were no liabilities for the fiscal year ended June 30, 2021.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2021
Revenues:						
Taxes	$ —	$ —	$ —	$ —	$ 219,932	$ 219,932
Contributions and Intergovernmental	—	—	—	—	11,860	11,860
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	(105)	(38)	(16)	(112)	72	(199)
Interest	87	31	14	95	194	421
Total Revenues	(18)	(7)	(2)	(17)	232,058	232,014
Expenditures:						
Debt Service:						
Principal	10,355	3,955	1,570	5,625	121,425	142,930
Interest	1,241	216	209	6,716	66,970	75,352
Total Expenditures	11,596	4,171	1,779	12,341	188,395	218,282
Excess Revenues (Expenditures)	(11,614)	(4,178)	(1,781)	(12,358)	43,663	13,732
Other Financing Sources (Uses):						
Transfers In	11,374	4,022	1,745	12,110	—	29,251
Total Other Financing Sources (Uses)	11,374	4,022	1,745	12,110	—	29,251
Net Change in Fund Balances	(240)	(156)	(36)	(248)	43,663	42,983
Fund Balances - Beginning	11,946	4,341	1,826	12,670	54,809	85,592
Fund Balances - Ending	$ 11,706	$ 4,185	$ 1,790	$ 12,422	$ 98,472	$ 128,575

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Water Pollution Control Bond and Interest			Fourth State Building Bond and Interest		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Vehicle Sales and Use Tax	$ —	$ —	$ —	$ —	$ —	$ —
Contributions and Intergovernmental	—	—	—	—	—	—
Interest	105	106	1	39	40	1
Total Revenues	105	106	1	39	40	1
Expenditures:						
Debt Service	11,596	11,596	—	4,171	4,171	—
Total Expenditures	11,596	11,596	—	4,171	4,171	—
Excess Revenues (Expenditures)	(11,491)	(11,490)	1	(4,132)	(4,131)	1
Other Financing Sources (Uses):						
Transfers In	11,589	11,374	(215)	4,167	4,022	(145)
Total Other Financing Sources (Uses)	11,589	11,374	(215)	4,167	4,022	(145)
Net Change in Fund Balances	98	(116)	(214)	35	(109)	(144)
Fund Balances - Beginning	11,851	11,851	—	4,305	4,305	—
Fund Balances - Ending	$ 11,949	$ 11,735	$ (214)	$ 4,340	$ 4,196	$ (144)
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(8,670)			(3,100)	
Investments at Fair Value		8,630			3,085	
Receivables, Net		24			9	
Deferred Inflows of Resources		(13)			(5)	
Fund Balances - GAAP Basis		$ 11,706			$ 4,185	

Stormwater Control Bond and Interest			Fulton State Hospital Bond and Interest		
Budget	Actual	Variance	Budget	Actual	Variance
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
16	16	—	113	112	(1)
16	16	—	113	112	(1)
1,779	1,778	1	12,342	12,342	—
1,779	1,778	1	12,342	12,342	—
(1,763)	(1,762)	1	(12,229)	(12,230)	(1)
1,778	1,745	(33)	12,338	12,111	(227)
1,778	1,745	(33)	12,338	12,111	(227)
15	(17)	(32)	109	(119)	(228)
1,811	1,811	—	12,570	12,570	—
$ 1,826	$ 1,794	$ (32)	$ 12,679	$ 12,451	$ (228)
	(1,325)			(9,199)	
	1,319			9,158	
	4			26	
	(2)			(14)	
	$ 1,790			$ 12,422	

This statement is continued on page 179.

	Missouri Road Bond			Totals		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Vehicle Sales and Use Tax	$ 181,644	$ 224,111	$ 42,467	$ 181,644	$ 224,111	$ 42,467
Contributions and Intergovernmental	6,946	3,563	(3,383)	6,946	3,563	(3,383)
Interest	568	619	51	841	893	52
Total Revenues	189,158	228,293	39,135	189,431	228,567	39,136
Expenditures:						
Debt Service	201,260	182,469	18,791	231,148	212,356	18,792
Total Expenditures	201,260	182,469	18,791	231,148	212,356	18,792
Excess Revenues (Expenditures)	(12,102)	45,824	57,926	(41,717)	16,211	57,928
Other Financing Sources (Uses):						
Transfers In	—	—	—	29,872	29,252	(620)
Total Other Financing Sources (Uses)	—	—	—	29,872	29,252	(620)
Net Change in Fund Balances	(12,102)	45,824	57,926	(11,845)	45,463	57,308
Fund Balances - Beginning	31,937	31,937	—	62,474	62,474	—
Fund Balances - Ending	$ 19,835	$ 77,761	$ 57,926	$ 50,629	$ 107,937	$ 57,308
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(52,465)			(74,759)	
Investments at Fair Value		52,290			74,482	
Receivables, Net		20,886			20,949	
Deferred Inflows of Resources		—			(34)	
Fund Balances - GAAP Basis		$ 98,472			$ 128,575	

This statement is continued from page 178.

*The **Capital Projects Funds** account for financial resources to be used for the acquisition or construction of major capital facilities.*

Non-Major Capital Projects Funds:

Board of Public Buildings - Accounts for bond sale proceeds to be used for renovating state buildings and structures.

Fulton State Hospital - Accounts for proceeds from the sale of bonds to be used for the completion of the design and construction of the replacement for Fulton State Hospital.

State Historical Society - Accounts for proceeds from the sale of bonds to be used for the design, acquisition, and construction of the building for the State Historical Society.

STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
June 30, 2021
(In Thousands of Dollars)

	Board of Public Buildings	Fulton State Hospital	Totals June 30, 2021
ASSETS			
Cash and Cash Equivalents	$ 5,258	$ 1,238	$ 6,496
Investments	14,804	3,486	18,290
Interest Receivable	46	10	56
Total Assets	$ 20,108	$ 4,734	$ 24,842
LIABILITIES			
Accounts Payable	$ 618	$ —	$ 618
Total Liabilities	618	—	618
DEFERRED INFLOWS OF RESOURCES	25	5	30
FUND BALANCES			
Restricted	19,465	4,729	24,194
Total Fund Balances	19,465	4,729	24,194
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 20,108	$ 4,734	$ 24,842

NOTE: The State Historical Society is not included in the Non-Major Capital Projects Funds Combining Balance Sheet because there were no assets, liabilities, or fund balance at June 30, 2021.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Board of Public Buildings	Fulton State Hospital	State Historical Society	Totals June 30, 2021
Revenues:				
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	$ (223)	$ (44)	$ (7)	$ (274)
Interest	188	35	2	225
Total Revenues	(35)	(9)	(5)	(49)
Expenditures:				
Current:				
General Government	14	—	—	14
Education	829	—	—	829
Capital Outlay:				
General Government	7,270	—	—	7,270
Natural and Economic Resources	23	—	—	23
Human Services	135	299	—	434
Debt Service:				
Principal	—	—	1,194	1,194
Interest	251	—	—	251
Total Expenditures	8,522	299	1,194	10,015
Excess Revenues (Expenditures)	(8,557)	(308)	(1,199)	(10,064)
Net Change in Fund Balances	(8,557)	(308)	(1,199)	(10,064)
Fund Balances - Beginning	28,022	5,037	1,199	34,258
Fund Balances - Ending	$ 19,465	$ 4,729	$ —	$ 24,194

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
NON-MAJOR CAPITAL PROJECT FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Board of Public Buildings			Fulton State Hospital		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Interest	$ 244	$ 245	$ 1	$ 44	$ 44	$ —
Total Revenues	244	245	1	44	44	—
Expenditures:						
Current:						
General Government	10,667	5,916	4,751	—	—	—
Education	1,372	829	543	—	—	—
Natural and Economic Resources	95	95	—	—	—	—
Human Services	1,438	126	1,312	107	107	—
Capital Outlays:						
General Government	1,352	750	602	—	—	—
Natural and Economic Resources	27	27	—	—	—	—
Human Services	102	9	93	192	192	—
Debt Service	453	251	202	—	—	—
Total Expenditures	15,506	8,003	7,503	299	299	—
Excess Revenues (Expenditures)	(15,262)	(7,758)	7,504	(255)	(255)	—
Net Changes in Fund Balances	(15,262)	(7,758)	7,504	(255)	(255)	—
Fund Balances - Beginning	27,888	27,888	—	4,996	4,996	—
Fund Balances - Ending	$ 12,626	$ 20,130	$ 7,504	$ 4,741	$ 4,741	$ —
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(14,872)			(3,503)	
Investments at Fair Value		14,804			3,486	
Receivables, Net		46			10	
Account Payable		(618)			—	
Deferred Inflows of Resources		(25)			(5)	
Fund Balance - GAAP Basis		$ 19,465			$ 4,729	

State Historical Society			Total		
Budget	Actual	Variance	Budget	Actual	Variance
$ 6	$ 6	$ —	$ 294	$ 295	$ 1
6	6	—	294	295	1
—	—	—	10,667	5,916	4,751
—	—	—	1,372	829	543
—	—	—	95	95	—
—	—	—	1,545	233	1,312
—	—	—	1,352	750	602
—	—	—	27	27	—
—	—	—	294	201	93
1,194	1,194	—	1,647	1,445	202
1,194	1,194	—	16,999	9,496	7,503
(1,188)	(1,188)	—	(16,705)	(9,201)	7,504
(1,188)	(1,188)	—	(16,705)	(9,201)	7,504
1,188	1,188	—	34,072	34,072	—
$ —	$ —	$ —	$ 17,367	$ 24,871	$ 7,504
	—			(18,375)	
	—			18,290	
	—			56	
	—			(618)	
	—			(30)	
	$ —			$ 24,194	

*The **Permanent Funds** account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.*

Permanent Funds:

Arrow Rock State Historic Site Endowment - Accounts for moneys transferred from the State Parks Earnings Fund, as well as other moneys or property received by grant, gift, donation, or bequest specified for the enhancement of the Arrow Rock State Historic Site.

Confederate Memorial Park - Accounts for the income from investments acquired by gifts, donations, and bequests to be used for the maintenance of the Confederate Memorial Park.

State Public School - Accounts for all moneys, bonds, lands, and other properties belonging to or donated to the State for public school use in establishing and maintaining free public schools.

Smith Memorial Endowment Trust - Accounts for moneys bequeathed for the use and benefit of the Crippled Children's Service.

STATE OF MISSOURI
COMBINING BALANCE SHEET
PERMANENT FUNDS
June 30, 2021
(In Thousands of Dollars)

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2021
ASSETS					
Cash and Cash Equivalents	$ 11	$ 70	$ 31	$ 140	$ 252
Investments	19	118	64,423	236	64,796
Total Assets	$ 30	$ 188	$ 64,454	$ 376	$ 65,048
FUND BALANCES					
Nonspendable	$ 30	$ 75	$ 64,454	$ 365	$ 64,924
Assigned	—	113	—	11	124
Total Fund Balances	30	188	64,454	376	65,048
Total Liabilities and Fund Balances	$ 30	$ 188	$ 64,454	$ 376	$ 65,048

Note: There were no liabilities for the fiscal year ended June 30, 2021.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2021
Revenues:					
Investment Earnings:					
Net Increase (Decrease) in the Fair Value of Investments	$ —	$ —	$ (548)	$ —	$ (548)
Interest	—	1	—	2	3
Penalties and Unclaimed Properties	—	—	2,342	—	2,342
Total Revenues	—	1	1,794	2	1,797
Net Change in Fund Balances	—	1	1,794	2	1,797
Fund Balances - Beginning	30	187	62,660	374	63,251
Fund Balances - Ending	$ 30	$ 188	$ 64,454	$ 376	$ 65,048

NOTE: There were no expenditures for the fiscal year ended June 30, 2021.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Arrow Rock State Historic Site Endowment			Confederate Memorial Park		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Interest	$ —	$ —	$ —	$ 1	$ 1	$ —
Penalties and Unclaimed Property	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	—	—	—
Total Revenues	—	—	—	1	1	—
Expenditures:						
Current:						
Human Services	—	—	—	—	—	—
Total Expenditures	—	—	—	—	—	—
Excess Revenues (Expenditures)	—	—	—	1	1	—
Other Financing Sources (Uses):						
Transfers In	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—
Net Changes in Fund Balances	—	—	—	1	1	—
Fund Balances - Beginning	30	30	—	187	187	—
Fund Balances - Ending	$ 30	$ 30	$ —	$ 188	$ 188	$ —
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(19)			(118)	
Investments at Fair Value		19			118	
Fund Balance - GAAP Basis		$ 30			$ 188	

State Public School			Smith Memorial Endowment Trust		
Budget	Actual	Variance	Budget	Actual	Variance
$ —	$ —	$ —	$ 6	$ 2	$ (4)
—	58	58	—	—	—
—	874	874	—	—	—
—	932	932	6	2	(4)
—	—	—	10	—	10
—	—	—	10	—	10
—	932	932	(4)	2	6
3,250	2,284	(966)	—	—	—
3,250	2,284	(966)	—	—	—
3,250	3,216	(34)	(4)	2	6
52,493	52,493	—	373	373	—
$ 55,743	$ 55,709	$ (34)	$ 369	$ 375	$ 6
	(55,678)			(235)	
	64,423			236	
	$ 64,454			$ 376	

This statement is continued on page 192.

	Totals		
	Budget	Actual	Variance
Revenues:			
Interest	$ 7	$ 3	$ (4)
Penalties and Unclaimed Property	—	58	58
Reimbursement/Miscellaneous	—	874	874
Total Revenues	7	935	928
Expenditures:			
Current:			
Human Services	10	—	10
Total Expenditures	10	—	10
Excess Revenues (Expenditures)	(3)	935	938
Other Financing Sources (Uses):			
Transfers In	3,250	2,284	(966)
Total Other Financing Sources (Uses)	3,250	2,284	(966)
Net Changes in Fund Balances	3,247	3,219	(28)
Fund Balances - Beginning	53,083	53,083	—
Fund Balances - Ending	$ 56,330	$ 56,302	$ (28)
Reconciling Items:			
Reclassifying Cash Equivalents as Investments		(56,050)	
Investments at Fair Value		64,796	
Fund Balance - GAAP Basis		$ 65,048	

This statement is continued from page 191.

*The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises.*

Non-Major Enterprise Funds:

State Fair Fees - Accounts for the fairground admission fees used to improve the grounds and to pay the operating costs of the State Fair.

State Parks - Accounts for park concessions and contributions which are used to acquire and operate state parks.

Natural Resources Revolving Services - Accounts for moneys received from the delivery of services and the sale or resale of maps, plats, reports, studies, records, and other publications and documents.

Historic Preservation Revolving - Accounts for gifts, grants, and contributions used to acquire, preserve, restore, maintain, or operate any historical properties.

Petroleum Storage Tank Insurance - Accounts for moneys collected from transport load fees and participating owners of petroleum storage tanks for cleanup of contamination caused by releases from petroleum storage tanks.

State Agency for Surplus Property - Accounts for the surplus property operation.

Department of Revenue Information - Accounts for fees received by the Department of Revenue for publications and used to pay the costs of providing this information.

Inmate Canteen - Accounts for sales of the canteen or commissary which is used to improve offender recreational, religious, or education services.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2021
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 664	$ 9,148	$ 706
Investments	1,112	15,320	1,183
Accounts Receivable, Net	191	—	—
Interest Receivable	1	23	—
Due from Other Funds	2	—	152
Inventories	5	970	7
Loans Receivable	—	—	—
Total Current Assets	1,975	25,461	2,048
Non-Current Assets:			
Capital Assets:			
Construction in Progress	180	1,949	—
Land	—	32,315	—
Land Improvements	173	50,816	—
Temporary Easements	—	50	—
Buildings	756	50,439	—
Equipment	536	15,440	17,404
Software	7	—	—
Less Accumulated Depreciation/Amortization	(1,012)	(50,206)	(11,664)
Total Non-Current Assets	640	100,803	5,740
Total Assets	2,615	126,264	7,788
DEFERRED OUTFLOWS OF RESOURCES	251	720	114
LIABILITIES			
Current Liabilities:			
Accounts Payable	29	655	24
Accrued Payroll	25	56	6
Due to Other Funds	3	5	2
Unearned Revenue	—	1	—
Claims Liability	—	—	—
Compensated Absences	4	85	21
Total Current Liabilities	61	802	53
Non-Current Liabilities:			
Claims Liability	—	—	—
Compensated Absences	—	29	—
Asset Retirement Obligations	—	—	2
Net OPEB Liability	310	1,652	51
Net Pension Liability	1,125	4,194	224
Total Non-Current Liabilities	1,435	5,875	277
Total Liabilities	1,496	6,677	330
DEFERRED INFLOWS OF RESOURCES	56	149	23
NET POSITION			
Net Investment in Capital Assets	640	100,803	5,740
Unrestricted	674	19,355	1,809
Total Net Position	$ 1,314	$ 120,158	$ 7,549

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2021
$ 365	$ 15,634	$ 503	$ 247	$ 1,923	$ 29,190
612	25,425	843	420	3,218	48,133
—	2,022	49	12	—	2,274
4	40	1	—	—	69
—	—	—	—	—	154
—	—	—	—	3,127	4,109
85	—	—	—	—	85
1,066	43,121	1,396	679	8,268	84,014
—	—	—	—	—	2,129
—	—	—	—	—	32,315
—	—	250	—	—	51,239
—	—	—	—	—	50
480	—	1,909	—	—	53,584
7	154	1,162	78	1,164	35,945
—	—	185	—	—	192
(253)	(138)	(2,619)	(78)	(362)	(66,332)
234	16	887	—	802	109,122
1,300	43,137	2,283	679	9,070	193,136
106	753	366	—	1,915	4,225
3	342	11	—	1,679	2,743
8	44	22	—	77	238
—	3	—	—	2	15
—	498	—	—	—	499
—	11,000	—	—	—	11,000
11	59	53	—	245	478
22	11,946	86	—	2,003	14,973
—	76,213	—	—	—	76,213
7	—	—	—	—	36
—	—	—	—	—	2
164	903	642	—	352	4,074
460	3,090	2,017	—	2,693	13,803
631	80,206	2,659	—	3,045	94,128
653	92,152	2,745	—	5,048	109,101
22	154	77	—	402	883
234	16	887	—	802	109,122
497	(48,432)	(1,060)	679	4,733	(21,745)
$ 731	$ (48,416)	$ (173)	$ 679	$ 5,535	$ 87,377

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
Operating Revenues:			
Licenses, Fees, and Permits	$ 402	$ 9,624	$ 35
Sales	—	790	181
Leases and Rentals	742	3,028	—
Cost Reimbursement/Miscellaneous	4	118	14
Total Operating Revenues	1,148	13,560	230
Operating Expenses:			
Cost of Goods Sold	—	—	740
Personal Service	1,027	2,340	397
Operations	1,089	4,922	57
Specific Programs	9	3	3
Depreciation/Amortization	52	4,126	1,337
Other Charges	86	31	—
Total Operating Expenses	2,263	11,422	2,534
Operating Income (Loss)	(1,115)	2,138	(2,304)
Non-Operating Revenues (Expenses):			
Contributions and Intergovernmental	91	995	1,515
Interest Expense	2	—	—
Investment Earnings:			
Net Increase (Decrease) in the Fair Value of Investments	(6)	(84)	(8)
Interest	—	78	—
Disposal of Capital Assets	2	60	83
Total Non-Operating Revenues (Expenses)	89	1,049	1,590
Income (Loss) Before Transfers	(1,026)	3,187	(714)
Capital Contributions	—	1,722	—
Transfers In	1,600	—	43
Transfers Out	—	—	—
Change in Net Position	574	4,909	(671)
Total Net Position - Beginning	740	115,249	8,220
Total Net Position - Ending	$ 1,314	$ 120,158	$ 7,549

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2021
$ —	$ 17,359	$ —	$ —	$ —	$ 27,420
—	—	992	628	28,721	31,312
—	—	—	—	—	3,770
—	—	94	1	1,314	1,545
—	17,359	1,086	629	30,035	64,047
—	—	342	—	23,059	24,141
363	2,451	1,236	—	6,228	14,042
—	4,022	236	7	2,784	13,117
—	10,651	—	—	—	10,666
10	6	119	—	193	5,843
3	123	3	—	273	519
376	17,253	1,936	7	32,537	68,328
(376)	106	(850)	622	(2,502)	(4,281)
—	—	—	—	30	2,631
—	139	—	—	—	141
(4)	(3)	(6)	(3)	(22)	(136)
4	—	5	—	—	87
—	—	215	—	(2)	358
—	136	214	(3)	6	3,081
(376)	242	(636)	619	(2,496)	(1,200)
—	—	—	—	—	1,722
151	—	—	—	—	1,794
—	—	(30)	(648)	—	(678)
(225)	242	(666)	(29)	(2,496)	1,638
956	(48,658)	493	708	8,031	85,739
$ 731	$ (48,416)	$ (173)	$ 679	$ 5,535	$ 87,377

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
Cash Flows from Operating Activities:			
Receipts from Internal Customers and Users	$ 40	$ —	$ —
Receipts from External Customers and Users	951	13,443	216
Payments to Suppliers	(1,179)	(4,585)	(867)
Payments to Employees	(881)	(2,017)	(342)
Payments Made for Program Expense	(9)	(3)	(3)
Other Receipts	4	118	14
Other Payments	(86)	(31)	—
Net Cash Provided (Used) by Operating Activities	(1,160)	6,925	(982)
Cash Flows from Non-Capital Financing Activities:			
Loans Made to Outside Entities	—	—	—
Due to Other Funds	(2)	1	—
Due from Other Funds	—	1	(75)
Contributions and Intergovernmental	91	995	1,515
Transfers to Other Funds	—	—	—
Transfers from Other Funds	1,600	—	43
Net Cash Provided (Used) by Non-Capital Financing Activities	1,689	997	1,483
Cash Flows from Capital and Related Financing Activities:			
Interest Expense	2	—	—
Purchases and Construction of Capital Assets	(178)	(1,888)	(826)
Disposal of Capital Assets	—	—	—
Net Cash Provided (Used) by Capital and Related Financing	(176)	(1,888)	(826)
Cash Flows from Investing Activities:			
Purchase of Investments	(537)	(7,903)	(287)
Interest and Dividends Received	2	95	—
Net Cash Provided (Used) by Investing Activities	(535)	(7,808)	(287)
Net Increase (Decrease) in Cash	(182)	(1,774)	(612)
Cash and Cash Equivalents, Beginning of Year	846	10,922	1,318
Cash and Cash Equivalents, End of Year	$ 664	$ 9,148	$ 706
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ (1,115)	$ 2,138	$ (2,304)
Depreciation/Amortization Expense	52	4,126	1,337
Changes in Assets and Liabilities:			
Accounts Receivable	(153)	—	—
Inventories	—	(12)	17
Deferred Outflows of Resources	50	92	(43)
Accounts Payable	(90)	349	(87)
Accrued Payroll	6	(2)	(3)
Unearned Revenue	—	1	—
Claims Liability	—	—	—
Compensated Absences	(17)	(13)	6
Net OPEB Liability	4	8	(1)
Net Pension Liability	90	199	78
Deferred Inflows of Resources	13	39	18
Net Cash Provided (Used) by Operating Activities	$ (1,160)	$ 6,925	$ (982)
Non-Cash Financing and Investing Activities:			
Capital Asset Donations	$ —	$ 1,722	$ —
Increase (Decrease) in Fair Value of Investments	(6)	(84)	(8)
Net Non-Cash Financing and Investing Activities	$ (6)	$ 1,638	$ (8)

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency for Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2021
$ —	$ —	$ 249	$ —	$ —	$ 289
—	17,188	766	636	28,721	61,921
1	(3,853)	(576)	(7)	(25,177)	(36,243)
(313)	(2,200)	(1,064)	—	(5,325)	(12,142)
—	(8,601)	—	—	—	(8,616)
—	—	94	1	1,314	1,545
(3)	(123)	(3)	—	(273)	(519)
(315)	2,411	(534)	630	(740)	6,235
22	—	—	—	—	22
(1)	2	(2)	—	(2)	(4)
—	—	—	—	—	(74)
—	—	—	—	30	2,631
—	—	(30)	(648)	—	(678)
151	—	—	—	—	1,794
172	2	(32)	(648)	28	3,691
—	139	—	—	—	141
—	(1)	—	—	(253)	(3,146)
1	—	216	—	—	217
1	138	216	—	(253)	(2,788)
(162)	(9,974)	(161)	(136)	(753)	(19,913)
6	40	8	—	—	151
(156)	(9,934)	(153)	(136)	(753)	(19,762)
(298)	(7,383)	(503)	(154)	(1,718)	(12,624)
663	23,017	1,006	401	3,641	41,814
$ 365	$ 15,634	$ 503	$ 247	$ 1,923	$ 29,190
$ (376)	$ 106	$ (850)	$ 622	$ (2,502)	$ (4,281)
10	6	119	—	193	5,843
—	(167)	23	8	—	(289)
—	—	—	—	289	294
(1)	(10)	81	—	(810)	(641)
1	169	2	—	377	721
—	(18)	(5)	—	(61)	(83)
—	(4)	—	—	—	(3)
—	2,050	—	—	—	2,050
3	(87)	(14)	—	(6)	(128)
1	4	5	—	(28)	(7)
39	301	90	—	1,461	2,258
8	61	15	—	347	501
$ (315)	$ 2,411	$ (534)	$ 630	$ (740)	$ 6,235
$ —	$ —	$ —	$ —	$ —	$ 1,722
(4)	(3)	(6)	(3)	(22)	(136)
$ (4)	$ (3)	$ (6)	$ (3)	$ (22)	$ 1,586

*The **Internal Service Funds** account for the financing of goods or services provided by one department or agency to other departments or agencies of the State on a cost-reimbursement basis.*

Internal Service Funds:

Natural Resources Cost Allocation - Accounts for the administrative costs of the Department of Natural Resources.

Mental Health Interagency Payments - Accounts for moneys received through interagency agreements for services provided by other agencies.

State Facility Maintenance and Operation - Accounts for moneys collected from tenants for rent to cover the costs of operations in state-owned office buildings and institutions, charges to tenants in leased space to cover costs of real estate administrative services, and charges to capital improvement projects to cover the costs of project management services.

Office of Administration Revolving - Accounts for the following operations: printing services, flight operations, vehicle management, garage services, data processing and telecommunication services, building and grounds, insurance services, postage, and personnel administration.

Working Capital Revolving - Accounts for the operation of correctional industry programs and correctional farm programs.

General Government Revolving - Accounts for various service operations of the House of Representatives, Supreme Court, Adjutant General, Senate, Treasurer, and Department of Corrections.

Social Services Administrative Trust - Accounts for moneys transferred or paid to the Department of Social Services from any governmental entity or the public for goods and services provided.

Economic Development Administrative - Accounts for moneys collected for goods and services provided to other divisions and used to pay the cost of providing such services.

Professional Registration Fees - Accounts for moneys received from the professional boards for administrative services.

Conservation Employees' Insurance Plan - Accounts for health insurance coverage on a self-insured basis and life insurance coverage by a third party provider for Department of Conservation employees.

Transportation Self-Insurance Plan - Accounts for highway and highway patrol moneys used to pay workers' compensation claims. Moneys are also used to pay auto claims against the Department of Transportation.

Missouri State Employees' Insurance Plan - Accounts for long-term disability and death benefits provided on a self-insured basis for state employees.

Missouri Consolidated Health Care Plan - Accounts for medical care benefits provided on a self-insured basis for active state employees.

MoDOT and MSHP Medical and Life Insurance Plan - Accounts for the medical coverage provided on a self-insured basis and death benefits provided on an insured basis to Department of Transportation employees and members of the Missouri State Highway Patrol.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2021
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
ASSETS						
Current Assets:						
Cash and Cash Equivalents	$ 365	$ 371	$ 1,344	$ 9,655	$ 4,256	$ 2,067
Investments	610	622	2,252	18,551	7,125	3,460
Restricted:						
Investments	—	—	—	—	—	—
Accounts Receivable, Net	—	—	—	3,877	311	51,618
Interest Receivable	—	—	—	17	—	—
Due from Other Funds	—	—	55	8,464	293	6
Due from Component Units	—	—	—	1	—	—
Inventories	—	—	600	1,554	8,292	2
Prepaid Items	—	—	—	—	—	—
Total Current Assets	975	993	4,251	42,119	20,277	57,153
Non-Current Assets:						
Investments	—	—	—	—	—	—
Restricted Assets:						
Cash and Cash Equivalents	—	—	—	1,428	—	—
Investments	—	—	—	—	—	—
Capital Assets:						
Construction in Progress	—	—	38	—	—	—
Software in Progress	402	—	—	1,947	—	—
Land	—	—	8,293	—	41	—
Land Improvements	—	—	3,592	—	—	—
Buildings	215	—	483,144	2,915	6,368	—
Equipment	3,851	950	14,851	103,003	17,001	357
Software	5,231	603	98	29,826	238	9,467
Less Accumulated Depreciation/Amortization	(8,047)	(1,552)	(261,529)	(111,864)	(21,484)	(9,753)
Total Non-Current Assets	1,652	1	248,487	27,255	2,164	71
Total Assets	2,627	994	252,738	69,374	22,441	57,224
DEFERRED OUTFLOWS OF RESOURCES	3,663	—	11,103	6,940	3,592	26
LIABILITIES						
Current Liabilities:						
Accounts Payable	111	255	1,538	2,357	67	594
Accrued Payroll	268	—	808	483	219	1
Due to Other Funds	76	—	72	—	—	6
Unearned Revenue	—	—	—	101	—	—
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	244	—	—	5,878	—	—
Obligations under Lease Purchase	—	—	1,967	92	21	—
Compensated Absences	451	—	1,582	775	446	—
Total Current Liabilities	1,150	255	5,967	9,686	753	601
Non-Current Liabilities:						
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	173	—	—	2,589	—	—
Obligations under Lease Purchase	—	—	19,976	193	43	—
Compensated Absences	194	—	364	333	—	—
Net OPEB Liability	6,828	—	22,203	9,573	6,735	840
Net Pension Liability	19,970	—	57,937	32,656	20,377	1,543
Total Non-Current Liabilities	27,165	—	100,480	45,344	27,155	2,383
Total Liabilities	28,315	255	106,447	55,030	27,908	2,984
DEFERRED INFLOWS OF RESOURCES	786	—	2,316	1,471	801	4
NET POSITION						
Net Investment in Capital Assets	1,235	1	226,544	17,075	2,100	71
Restricted for:						
Other Purposes	—	—	—	1,366	—	—
Unrestricted	(24,046)	738	(71,466)	1,372	(4,776)	54,191
Total Net Position	$ (22,811)	$ 739	$ 155,078	$ 19,813	$ (2,676)	$ 54,262

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals June 30, 2021
$ 31	$ 32	$ 211	$ 2,134	$ 12,464	$ 2,827	$ 245,480	$ 21,016	$ 302,253
50	53	352	7,938	6,057	—	—	4,192	51,262
—	—	—	—	—	—	—	100	100
—	—	—	763	—	842	16,468	5,216	79,095
—	—	—	13	151	—	—	81	262
80	—	—	—	—	—	—	—	8,898
—	—	—	—	—	—	—	—	1
100	1	11	—	—	—	—	—	10,560
—	—	—	—	—	—	253	—	253
261	86	574	10,848	18,672	3,669	262,201	30,605	452,684
—	—	—	—	94,564	—	—	49,653	144,217
—	—	—	—	—	—	—	—	1,428
—	—	—	—	200	—	—	—	200
—	—	—	—	—	—	—	—	38
—	—	51	—	—	—	—	—	2,400
—	—	—	—	—	—	—	—	8,334
—	—	—	—	—	—	—	—	3,592
—	—	2,353	—	—	—	—	—	494,995
86	140	1,075	—	—	—	1,905	—	143,219
—	9	651	—	—	—	—	—	46,123
(84)	(147)	(2,833)	—	—	—	(1,527)	—	(418,820)
2	2	1,297	—	94,764	—	378	49,653	425,726
263	88	1,871	10,848	113,436	3,669	262,579	80,258	878,410
1	347	2,258	—	—	—	1,382	—	29,312
102	9	76	34	33	3,548	12,611	2,027	23,362
—	27	166	—	—	—	—	—	1,972
—	3	46	—	—	—	40,225	—	40,428
—	—	—	40	—	—	20,095	11,173	31,409
—	—	—	2,722	22,421	—	42,748	11,900	79,791
—	—	—	—	—	—	—	—	6,122
—	—	5	—	—	—	—	—	2,085
—	36	290	—	—	—	11	—	3,591
102	75	583	2,796	22,454	3,548	115,690	25,100	188,760
—	—	—	—	55,392	—	—	—	55,392
—	—	—	—	—	—	—	—	2,762
—	—	12	—	—	—	—	—	20,224
—	28	70	—	—	—	273	—	1,262
—	1,005	3,441	—	—	—	—	—	50,625
2	2,900	10,875	—	—	—	9,081	—	155,341
2	3,933	14,398	—	55,392	—	9,354	—	285,606
104	4,008	14,981	2,796	77,846	3,548	125,044	25,100	474,366
—	77	479	—	—	—	325	—	6,259
2	2	1,280	—	—	—	378	—	248,688
—	—	—	—	200	—	—	100	1,666
158	(3,652)	(12,611)	8,052	35,390	121	138,214	55,058	176,743
$ 160	$ (3,650)	$ (11,331)	$ 8,052	$ 35,590	$ 121	$ 138,592	$ 55,158	$ 427,097

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
Operating Revenues:						
Employer Contributions	$ —	$ —	$ —	$ —	$ —	$ —
Employee Contributions	—	—	—	—	—	—
Medicare Part D Subsidy	—	—	—	—	—	—
Licenses, Fees, and Permits	—	—	—	—	—	9,780
Sales	—	—	—	—	19,817	6
Leases and Rentals	—	—	61,398	—	33	6
Charges for Services	12,294	5,642	5,509	111,773	—	111
Cost Reimbursement/Miscellaneous	41	—	14	1,244	10	19
Total Operating Revenues	12,335	5,642	66,921	113,017	19,860	9,922
Operating Expenses:						
Cost of Goods Sold	—	—	—	11,277	9,526	—
Personal Service	11,112	—	36,998	21,683	11,334	108
Operations	2,325	—	31,860	62,050	2,846	5,437
Specific Programs	1	5,233	24	—	9	3,067
Insurance Benefits	—	—	—	—	—	—
Depreciation/Amortization	678	1	12,454	10,476	621	2
Other Charges	53	—	52	39	1,047	1
Total Operating Expenses	14,169	5,234	81,388	105,525	25,383	8,615
Operating Income (Loss)	(1,834)	408	(14,467)	7,492	(5,523)	1,307
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	—	14	—	—	37
Interest Expense	—	—	(715)	(274)	(2)	—
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	(4)	(2)	(16)	(109)	(49)	(15)
Interest	—	—	—	59	—	—
Penalties and Unclaimed Properties	1	—	—	—	—	—
Disposal of Capital Assets	(2)	—	15	148	56	2
Total Non-Operating Revenues (Expenses)	(5)	(2)	(702)	(176)	5	24
Income (Loss) Before Transfers	(1,839)	406	(15,169)	7,316	(5,518)	1,331
Transfers In	—	—	11	1	—	2,389
Transfers Out	—	—	—	(1,832)	—	—
Change in Net Position	(1,839)	406	(15,158)	5,485	(5,518)	3,720
Total Net Position - Beginning	(20,972)	333	170,236	14,328	2,842	50,542
Total Net Position - Ending	$ (22,811)	$ 739	$ 155,078	$ 19,813	$ (2,676)	$ 54,262

Social Services Administrative Trust Fund	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals June 30, 2021
$ —	$ —	$ —	$ 9,639	$ 15,154	$ 14,658	$ 437,336	$ 93,273	$ 570,060
—	—	—	8,222	—	16,951	74,013	47,263	146,449
—	—	—	—	—	—	—	8,828	8,828
—	—	6	—	—	—	—	—	9,786
—	—	—	—	—	—	—	—	19,823
—	—	—	—	—	—	—	—	61,437
636	706	7,961	—	—	—	—	—	144,632
7	90	4	2,988	1,030	480	40,757	4,901	51,585
643	796	7,971	20,849	16,184	32,089	552,106	154,265	1,012,600
—	—	—	—	—	—	—	—	20,803
—	1,035	7,483	—	—	342	3,436	—	93,531
681	107	1,313	1,900	951	138	1,553	6,339	117,500
—	2	4	—	—	31,609	—	—	39,949
—	—	—	19,658	27,191	—	450,589	143,336	640,774
1	3	179	—	—	—	79	—	24,494
—	4	341	24	—	—	10,958	—	12,519
682	1,151	9,320	21,582	28,142	32,089	466,615	149,675	949,570
(39)	(355)	(1,349)	(733)	(11,958)	—	85,491	4,590	63,030
—	38	—	—	—	—	—	—	89
—	—	(1)	—	—	—	—	—	(992)
—	—	(3)	(92)	(1,199)	—	—	(664)	(2,153)
—	—	—	110	1,416	2	433	779	2,799
—	—	—	—	—	—	—	—	1
—	—	26	—	—	—	—	—	245
—	38	22	18	217	2	433	115	(11)
(39)	(317)	(1,327)	(715)	(11,741)	2	85,924	4,705	63,019
—	—	—	—	—	—	—	—	2,401
—	—	(26)	—	—	—	—	—	(1,858)
(39)	(317)	(1,353)	(715)	(11,741)	2	85,924	4,705	63,562
199	(3,333)	(9,978)	8,767	47,331	119	52,668	50,453	363,535
$ 160	$ (3,650)	$ (11,331)	$ 8,052	$ 35,590	$ 121	$ 138,592	$ 55,158	$ 427,097

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
Cash Flows from Operating Activities:						
Receipts from Internal Customers and Users	$ 12,294	$ 5,642	$ 66,907	$ 96,945	$ 15,365	$ 83
Receipts from External Customers and Users	—	—	—	15,016	5,064	9,456
Payments to Suppliers	(2,310)	255	(31,726)	(74,000)	(11,873)	(5,567)
Payments to Employees	(9,320)	—	(31,621)	(18,298)	(9,444)	(106)
Payments Made for Program Expense	(1)	(5,233)	(24)	—	(9)	(3,067)
Other Receipts	41	—	14	1,244	10	19
Other Payments	(53)	—	(52)	(39)	(1,047)	(1)
Net Cash Provided (Used) by Operating Activities	651	664	3,498	20,868	(1,934)	817
Cash Flows from Non-Capital Financing Activities:						
Due to Other Funds	19	—	12	(1)	—	(90)
Due from Other Funds	—	150	(32)	151	(178)	2
Contributions and Intergovernmental	—	—	11	—	—	37
Transfers to Other Funds	—	—	—	(1,832)	—	—
Transfers from Other Funds	—	—	11	1	—	2,389
Net Cash Provided (Used) by Non-Capital Financing Activities	19	150	2	(1,681)	(178)	2,338
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	—	—	(715)	(274)	(2)	—
Purchases and Construction of Capital Assets	(428)	—	(684)	(5,537)	(275)	—
Capital Lease Downpayment/Obligations	—	—	(1,893)	(91)	(20)	—
Financed Purchase Downpayment/Obligations	(173)	—	(956)	(9,003)	—	—
Disposal of Capital Assets	—	—	—	—	—	2
Net Cash Provided (Used) by Capital and Related Financing Activities	(601)	—	(4,248)	(14,905)	(297)	2
Cash Flows from Investing Activities:						
Proceeds from Sales and Investment Maturities	—	—	—	—	—	—
Purchase of Investments	(249)	(551)	(502)	(8,273)	(1,720)	(2,506)
Interest and Dividends Received	—	—	—	74	—	—
Investment Fees	—	—	—	—	—	—
Penalties and Other Receipts	1	—	—	—	—	—
Net Cash Provided (Used) by Investing Activities	(248)	(551)	(502)	(8,199)	(1,720)	(2,506)
Net Increase (Decrease) in Cash	(179)	263	(1,250)	(3,917)	(4,129)	651
Cash and Cash Equivalents, Beginning of Year	544	108	2,594	15,000	8,385	1,416
Cash and Cash Equivalents, End of Year	$ 365	$ 371	$ 1,344	$ 11,083	$ 4,256	$ 2,067
Reconciliation of Operating Income (Loss) of Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ (1,834)	$ 408	$ (14,467)	$ 7,492	$ (5,523)	$ 1,307
Depreciation/Amortization Expense	678	1	12,454	10,476	621	2
Changes in Assets and Liabilities:						
Accounts Receivable	—	—	—	138	579	(364)
Inventories	—	—	(300)	(284)	509	—
Deferred Outflows of Resources	731	—	1,780	731	618	7
Prepaid Items	—	—	—	—	—	—
Accounts Payable	15	255	434	(389)	(10)	(130)
Accrued Payroll	(8)	—	(26)	(57)	(46)	(1)
Unearned Revenue	—	—	—	50	—	—
Claims Liability	—	—	—	—	—	—
Compensated Absences	(76)	—	(6)	(32)	(151)	(1)
Net OPEB Liability	52	—	144	71	39	1
Net Pension Liability	931	—	2,965	2,239	1,199	(3)
Deferred Inflows of Resources	162	—	520	433	231	(1)
Net Cash Provided (Used) by Operating Activities	$ 651	$ 664	$ 3,498	$ 20,868	$ (1,934)	$ 817
Non-Cash Financing and Investing Activities:						
Capital Lease and Financed Purchase Issuance	$ 551	$ —	$ —	$ 3,944	$ —	$ —
Capital Asset Donations	—	—	3	—	—	—
Increase (Decrease) in Fair Value of Investments	(4)	(2)	(16)	(109)	(49)	(15)
Net Non-Cash Financing and Investing Activities	$ 547	$ (2)	$ (13)	$ 3,835	$ (49)	$ (15)

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals June 30, 2021
$ 629	$ 512	$ —	$ 9,632	$ 15,003	$ —	$ 435,016	$ 93,273	$ 751,301
7	194	7,967	8,366	151	29,890	74,012	55,012	205,135
(576)	(104)	(1,306)	(1,890)	(951)	945	8,412	(5,099)	(125,790)
(9)	(823)	(6,352)	—	—	(342)	(2,901)	—	(79,216)
—	(2)	(4)	(19,817)	(18,223)	(31,609)	(450,439)	(141,936)	(670,364)
7	90	4	2,988	1,030	480	40,757	4,901	51,585
—	(4)	(341)	(24)	—	—	(10,958)	—	(12,519)
58	(137)	(32)	(745)	(2,990)	(636)	93,899	6,151	120,132
—	(2)	20	—	—	(1,435)	16,081	—	14,604
(10)	—	—	—	—	—	—	—	83
—	38	—	—	—	—	—	—	86
—	—	(26)	—	—	—	—	—	(1,858)
—	—	—	—	—	—	—	—	2,401
(10)	36	(6)	—	—	(1,435)	16,081	—	15,316
—	—	(1)	—	—	—	—	—	(992)
—	—	(139)	—	—	—	(279)	—	(7,342)
—	—	(5)	—	—	—	—	—	(2,009)
—	—	(1)	—	—	—	—	—	(10,133)
—	—	—	—	—	—	—	—	2
—	—	(146)	—	—	—	(279)	—	(20,474)
—	22	—	1,626	96,892	4,898	—	48,792	152,230
(37)	—	(51)	—	(93,409)	—	—	(55,732)	(163,030)
—	—	—	122	1,632	2	433	867	3,130
—	—	—	—	(94)	—	—	(48)	(142)
—	—	—	—	—	—	—	—	1
(37)	22	(51)	1,748	5,021	4,900	433	(6,121)	(7,811)
11	(79)	(235)	1,003	2,031	2,829	110,134	30	107,163
20	111	446	1,131	10,433	(2)	135,346	20,986	196,518
$ 31	$ 32	$ 211	$ 2,134	$ 12,464	$ 2,827	$ 245,480	$ 21,016	$ 303,681
$ (39)	$ (355)	$ (1,349)	$ (733)	$ (11,958)	$ —	$ 85,491	$ 4,590	$ 63,030
1	3	179	—	—	—	79	—	24,494
—	—	—	144	—	161	(292)	(2,872)	(2,506)
13	1	1	—	—	—	—	—	(60)
—	110	339	—	—	—	298	—	4,614
—	—	—	—	—	—	131	—	131
92	2	6	10	—	1,083	9,834	1,240	12,442
—	5	(6)	—	—	—	—	—	(139)
—	—	—	(7)	—	(1,880)	(2,029)	1,793	(2,073)
—	—	—	(159)	8,968	—	150	1,400	10,359
(11)	(3)	5	—	—	—	9	—	(266)
—	6	27	—	—	—	—	—	340
2	82	645	—	—	—	149	—	8,209
—	12	121	—	—	—	79	—	1,557
$ 58	$ (137)	$ (32)	$ (745)	$ (2,990)	$ (636)	$ 93,899	$ 6,151	$ 120,132
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 4,495
—	—	—	—	—	—	—	—	3
—	—	(3)	(92)	(1,199)	—	—	(664)	(2,153)
$ —	$ —	$ (3)	$ (92)	$ (1,199)	$ —	$ —	$ (664)	$ 2,345

*The **Fiduciary Funds** account for assets held by the State in a trustee or custodial capacity.*

Pension (and Other Employee Benefit) Trust Funds:

Missouri State Employees' Retirement System:

Missouri State Employees' Plan - Accounts for retirement, survivor, and disability benefits paid to employees of the State who are not covered under another state-sponsored retirement plan.

Judicial Plan - Accounts for retirement, survivor, and disability benefits to judges in the State of Missouri.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System - Accounts for retirement, survivor, and disability benefits paid to Department of Transportation employees and members of the Missouri State Highway Patrol.

Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust - Accounts for health and welfare benefits paid for the exclusive benefit of current and future retired employees of the State who are not covered under another state-sponsored other post-employment benefit plan.

Missouri State Public Employees' Deferred Compensation Incentive (IRC 401a) Plan - Accounts for retirement benefits paid to employees of the State.

Missouri State Public Employees' Deferred Compensation (IRC 457) Plan - Accounts for deposits from State employees, which are invested for the benefit of the employees until properly authorized to distribute.

Private-Purpose Trust Funds:

Alternative Care Trust - Accounts for all moneys received and spent by the Division of Family Services on behalf of children in their custody.

Unclaimed Property - Accounts for moneys unpaid or unclaimed within one year after final settlement of any executor or administrator, assignee, sheriff or receiver and all unclaimed deposits, dividends, and interest of banks unable to locate the owners.

Custodial Funds:

Program - Accounts for the receipt of various taxes, refundable deposits, and other moneys to be held until the State has the right or obligation to distribute them to various entities or individuals.

Institution - Accounts for deposits to various institutional accounts and other receipts held by the State until there is proper authorization to disburse them directly to others.

STATE OF MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
June 30, 2021
(In Thousands of Dollars)

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2021
ASSETS							
Cash and Cash Equivalents	$ 4,560	$ —	$ 429	$ 3,701	$ 909	$ 1,579	$ 11,178
Investments at Fair Value	12,572,923	277,467	3,002,538	138,208	696,027	2,075,649	18,762,812
Invested Securities Lending Collateral	—	—	117,449	—	—	—	117,449
Receivables:							
Accounts Receivable	612,581	14,853	22,250	23,520	93	238	673,535
Interest Receivable	119,682	2,641	4,809	—	—	—	127,132
Due From Other Funds	—	—	—	40,225	—	—	40,225
Capital Assets:							
Software in Progress	8,436	—	—	—	—	—	8,436
Land	267	—	159	—	—	—	426
Buildings	4,120	—	582	—	—	—	4,702
Equipment	1,606	—	151	—	—	—	1,757
Software	729	—	3,288	—	—	—	4,017
Accumulated Depreciation/ Amortization	(4,087)	—	(3,796)	—	—	—	(7,883)
Total Capital Assets, Net	11,071	—	384	—	—	—	11,455
Total Assets	13,320,817	294,961	3,147,859	205,654	697,029	2,077,466	19,743,786
DEFERRED OUTFLOWS OF RESOURCES	896	20	361	—	4	11	1,292
LIABILITIES							
Accounts Payable	149,856	3,296	19,345	237	67	179	172,980
Obligations under Repurchase Agreements	3,642,919	80,394	—	—	—	—	3,723,313
Securities Lending Obligation	—	—	122,748	—	—	—	122,748
Unearned Revenue	—	—	—	6,171	—	—	6,171
Claims Liability	—	—	—	6,786	—	—	6,786
Compensated Absences	799	19	—	—	—	—	818
Net OPEB Liability	7,507	175	2,020	—	1	1	9,704
Total Liabilities	3,801,081	83,884	144,113	13,194	68	180	4,042,520
DEFERRED INFLOWS OF RESOURCES	702	16	182	—	7	22	929
Net Position Restricted for Pension Benefits, OPEB, and Deferred Compensation	$ 9,519,930	$ 211,081	$ 3,003,925	$ 192,460	$ 696,958	$ 2,077,275	$ 15,701,629

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2021
Additions:							
Contributions:							
Employer	$ 463,293	$ 39,997	$ 208,213	$ 74,330	$ 26	$ —	$ 785,859
Plan Member	39,092	1,448	5,334	43,275	—	66,597	155,746
Other	2,299	—	3,842	53,624	1,297	67,447	128,509
Total Contributions	504,684	41,445	217,389	171,229	1,323	134,044	1,070,114
Investment Earnings:							
Increase (Decrease) in Appreciation of Assets	2,104,683	45,537	721,374	—	82,449	360,122	3,314,165
Interest and Dividends	45,505	990	52,744	18,259	11,560	31,622	160,680
Securities Lending Income	—	—	197	—	—	—	197
Other Income	(20,343)	(444)	—	—	—	—	(20,787)
Total Investment Earnings	2,129,845	46,083	774,315	18,259	94,009	391,744	3,454,255
Less Investment Expenses:							
Investment Activity Expense	(96,854)	(2,033)	(74,604)	—	—	—	(173,491)
Securities Lending Expense	—	—	(66)	—	—	—	(66)
Total Investment Expense	(96,854)	(2,033)	(74,670)	—	—	—	(173,557)
Net Investment Earnings (Loss)	2,032,991	44,050	699,645	18,259	94,009	391,744	3,280,698
Cost Reimbursement/ Miscellaneous	80	—	—	—	641	1,652	2,373
Total Additions	2,537,755	85,495	917,034	189,488	95,973	527,440	4,353,185
Deductions:							
Benefits	911,333	41,626	270,123	153,998	42,643	—	1,419,723
Administrative Expenses	8,817	76	4,564	2,922	565	2,186	19,130
Program Distributions	5,894	—	—	—	—	104,396	110,290
Inactive-vested Buyout Payments	92	—	—	—	—	—	92
Service Transfer Payments	2,520	—	—	—	—	—	2,520
Depreciation/Amortization	—	—	22	—	—	—	22
Total Deductions	928,656	41,702	274,709	156,920	43,208	106,582	1,551,777
Change in Net Position	1,609,099	43,793	642,325	32,568	52,765	420,858	2,801,408
Net Position - Beginning of Year	7,910,831	167,288	2,361,600	159,892	644,193	1,656,417	12,900,221
Net Position - End of Year	$ 9,519,930	$ 211,081	$ 3,003,925	$ 192,460	$ 696,958	$ 2,077,275	$ 15,701,629

STATE OF MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2021
(In Thousands of Dollars)

	Alternative Care Trust	Unclaimed Property	Totals June 30, 2021
ASSETS			
Cash and Cash Equivalents	$ 1,251	$ 11,442	$ 12,693
Investments at Fair Value	2,634	19,160	21,794
Assets Held in Escheat	—	29,554	29,554
Account Receivables	102	—	102
Interest Receivable	4	—	4
Inventories	—	1	1
Capital Assets:			
Equipment	—	107	107
Software	—	99	99
Less: Accumulated Depreciation/Amortization	—	(185)	(185)
Total Capital Assets, Net	—	21	21
Total Assets	3,991	60,178	64,169
DEFERRED OUTFLOWS OF RESOURCES	—	333	333
LIABILITIES			
Accounts Payable	811	33	844
Accrued Payroll	—	24	24
Compensated Absences	—	52	52
Net OPEB Liability	—	556	556
Net Pension Liability	—	1,629	1,629
Total Liabilities	811	2,294	3,105
DEFERRED INFLOWS OF RESOURCES	—	70	70
NET POSITION			
Net Position Restricted for Other Purposes	$ 3,180	$ 58,147	$ 61,327

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Alternative Care Trust	Unclaimed Property	Totals June 30, 2021
Additions:			
Increase (Decrease) in Appreciation of Assets	$ (22)	$ 5,408	$ 5,386
Interest	16	53	69
Total Investment Earnings	(6)	5,461	5,455
Unclaimed Property	—	55,014	55,014
Cost Reimbursement/Miscellaneous	12,690	—	12,690
Total Additions	12,684	60,475	73,159
Deductions:			
Administrative Expenses	1	2,342	2,343
Program Distributions	12,462	44,604	57,066
Depreciation/Amortization	—	12	12
Total Deductions	12,463	46,958	59,421
Change in Net Position	221	13,517	13,738
Net Position - Beginning	2,959	44,630	47,589
Net Position - Ending	$ 3,180	$ 58,147	$ 61,327

STATE OF MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
June 30, 2021
(In Thousands of Dollars)

	Program	Institution	Totals June 30, 2021
ASSETS			
Cash and Cash Equivalents	$ 52,050	$ 33,823	$ 85,873
Investments at Fair Value	745,295	18	745,313
Receivables:			
Accounts Receivable	543,892	—	543,892
Interest Receivable	110	—	110
Total Assets	1,341,347	33,841	1,375,188
LIABILITIES			
Accounts Payable	38	11	49
Due to Other Entities	32	—	32
Due to Other Governments	7,230	—	7,230
Unearned Revenue	1,256	—	1,256
Total Liabilities	8,556	11	8,567
NET POSITION			
Net Position Restricted for Individuals, Organizations, and Other Governments	$ 1,332,791	$ 33,830	$ 1,366,621

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Program	Institution	Totals June 30, 2021
Additions:			
Contributions	$ 3,013,794	$ 127,397	$ 3,141,191
Taxes	4,936,426	—	4,936,426
License, Fees, Permits	120,779	—	120,779
Investment Earnings:			
Increase (Decrease) in Appreciation of Assets	(177)	1	(176)
Interest	626	1	627
Investment Expense	(18)	—	(18)
Net Investment Earnings (Loss)	431	2	433
Penalties and Unclaimed Property	366	—	366
Cost Reimbursement/Miscellaneous	1,052	—	1,052
Total Additions	8,072,848	127,399	8,200,247
Deductions:			
Administrative Expenses	38,058	—	38,058
Distributions to Other Entities/Individuals	3,157,673	113,262	3,270,935
Distributions to Other Governments	4,647,221	—	4,647,221
Total Deductions	7,842,952	113,262	7,956,214
Change in Net Position	229,896	14,137	244,033
Net Position - Beginning	1,102,895	19,693	1,122,588
Net Position - Ending	$ 1,332,791	$ 33,830	$ 1,366,621

*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

Non-Major Component Units:

Missouri Development Finance Board - Accounts for moneys from bond proceeds, gifts, and grants to make loans for industrial development.

Missouri Agricultural and Small Business Development Authority - Accounts for moneys from bond proceeds, gifts, and grants to make loans for property acquisitions/renovations and pollution control facilities.

Missouri Transportation Finance Corporation - Accounts for moneys from federal, state or local sources, and from bond proceeds to be used for projects approved by the Missouri Highways and Transportation Commission.

Missouri Wine and Grape Board - Accounts for moneys derived from the privilege of selling wine to be used for marketing development in developing programs for growing, selling, and marketing of grape products grown in Missouri.

State Environmental Improvement Energy Resources Authority - Accounts for moneys derived from the issuance of revenue bonds and notes to finance, acquire, construct and equip projects for the purpose of reducing, preventing or controlling pollution and to provide for the development of energy resources of the State of Missouri.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
June 30, 2021
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2021
ASSETS						
Current Assets:						
Cash and Cash Equivalents	$ 18,370	$ 512	$ 25,459	$ 199	$ 772	$ 45,312
Investments	15,937	100	11,087	333	1,950	29,407
Accounts Receivable, Net	87	36	—	—	145	268
Interest Receivable	212	—	287	1	—	500
Restricted Assets:						
Cash and Cash Equivalents	—	1,938	—	—	—	1,938
Investments	—	9,066	—	—	—	9,066
Interest Receivable	—	5	—	—	—	5
Loan Receivable	—	—	3,533	—	—	3,533
Prepaid Items	497	—	—	—	5	502
Loans Receivable	358	—	—	—	316	674
Total Current Assets	35,461	11,657	40,366	533	3,188	91,205
Non-Current Assets:						
Investments	—	—	58,173	—	—	58,173
Loans Receivable	25,055	441	—	—	—	25,496
Restricted Assets:						
Cash and Cash Equivalents	7,803	—	—	—	—	7,803
Investments	4,432	—	—	—	—	4,432
Loans Receivables	—	—	16,530	—	—	16,530
Capital Assets:						
Construction in Progress	54	—	—	—	—	54
Land	7,220	—	—	—	—	7,220
Buildings	80,104	—	—	—	4	80,108
Equipment	1,237	56	—	41	120	1,454
Software & Misc Intangible Assets	23	—	—	3	—	26
Less Accumulated Depreciation/ Amortization	(27,960)	(29)	—	(43)	(124)	(28,156)
Total Non-Current Assets	97,968	468	74,703	1	—	173,140
Total Assets	133,429	12,125	115,069	534	3,188	264,345
DEFERRED OUTFLOWS OF RESOURCES	293	148	—	213	277	931
LIABILITIES						
Current Liabilities:						
Accounts Payable	25	8	4	10	79	126
Accrued Payroll	—	—	—	10	—	10
Interest Payable	10	—	—	—	—	10
Due to Primary Government	—	10	—	1	—	11
Compensated Absences	32	21	—	19	28	100
Bonds and Notes Payable	562	—	—	—	—	562
Total Current Liabilities	629	39	4	40	107	819
Non-Current Liabilities:						
Advance from Primary Government	—	98	—	—	—	98
Unearned Revenue	700	—	—	—	—	700
Deposits and Reserves	7,060	—	—	—	—	7,060
Compensated Absences	18	—	—	11	—	29
Bonds and Notes Payable	12,458	—	—	—	—	12,458
Net OPEB Liability	—	210	—	342	232	784
Net Pension Liability	1,703	619	—	872	723	3,917
Total Non-Current Liabilities	21,939	927	—	1,225	955	25,046
Total Liabilities	22,568	966	4	1,265	1,062	25,865
DEFERRED INFLOWS OF RESOURCES	18	29	—	52	318	417
NET POSITION						
Net Investment in Capital Assets	47,659	—	—	1	—	47,660
Restricted for:						
Other Purposes	7,064	8,715	82,742	—	996	99,517
Unrestricted	56,413	2,563	32,323	(571)	1,089	91,817
Total Net Position	$ 111,136	$ 11,278	$ 115,065	$ (570)	$ 2,085	$ 238,994

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2021
Operating Revenues:						
Licenses, Fees, and Permits	$ 1,189	$ 351	$ 5	$ 5	$ 439	$ 1,989
Interest on Receivables	1,026	—	511	—	—	1,537
Leases and Rentals	4,764	—	—	—	—	4,764
Cost Reimbursement/Miscellaneous	11	151	—	—	5	167
Total Operating Revenues	6,990	502	516	5	444	8,457
Operating Expenses:						
Personal Service	1,051	381	32	560	396	2,420
Operations	1,912	34	12	1,206	269	3,433
Specific Programs	—	1,849	—	—	906	2,755
Depreciation/Amortization	2,295	9	—	3	1	2,308
Other Charges	44	—	—	25	—	69
Total Operating Expenses	5,302	2,273	44	1,794	1,572	10,985
Operating Income (Loss)	1,688	(1,771)	472	(1,789)	(1,128)	(2,528)
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	—	—	1,900	999	2,899
Investment Earnings:						
Increase (Decrease) in Fair Value of Investments	—	21	(630)	—	21	(588)
Interest	45	10	783	2	—	840
Interest Expense	(257)	(2)	—	—	—	(259)
Contributions to Others	(14)	—	—	—	—	(14)
Miscellaneous Revenues (Expenses)	79	—	(67)	—	—	12
Total Non-Operating Revenues (Expenses)	(147)	29	86	1,902	1,020	2,890
Change in Net Position	1,541	(1,742)	558	113	(108)	362
Total Net Position - Beginning	109,595	13,020	114,507	(683)	2,193	238,632
Total Net Position - Ending	$ 111,136	$ 11,278	$ 115,065	$ (570)	$ 2,085	$ 238,994

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2021
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2021
Cash Flows from Operating Activities:						
Receipts from Customers and Users	$ 6,488	$ 340	$ 706	$ 5	$ 446	$ 7,985
Loans to Outside Entities	—	(268)	5,757	—	40	5,529
Payments to Vendors and Suppliers	(2,159)	(31)	(10)	(1,204)	(242)	(3,646)
Payments for Employees	(895)	(333)	(32)	(481)	(425)	(2,166)
Payments Made for Program Expense	—	(1,849)	—	—	(906)	(2,755)
Net Payments/Receipts for Tax Credit Projects	516	—	—	—	—	516
Other Receipts	—	151	—	—	5	156
Other Payments	—	—	—	(25)	—	(25)
Net Cash Provided (Used) by Operating Activities	3,950	(1,990)	6,421	(1,705)	(1,082)	5,594
Cash Flows from Non-Capital Financing Activities:						
Advance to/from Primary Government	—	(10)	—	—	—	(10)
Contributions and Intergovernmental	(14)	—	—	1,900	999	2,885
Net Cash Provided (Used) by Non-Capital Financing Activities	(14)	(10)	—	1,900	999	2,875
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	(259)	(2)	—	—	—	(261)
Purchases and Construction of Capital Assets	(317)	—	—	—	—	(317)
Principal Payments on Capital Debt	(552)	—	—	—	—	(552)
Insurance Proceeds	79	—	—	—	—	79
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,049)	(2)	—	—	—	(1,051)
Cash Flows from Investing Activities:						
Proceeds from Investment Maturities	13,960	91	110,279	(197)	132	124,265
Purchase of Investments	(29,221)	—	(111,117)	—	—	(140,338)
Interest	(674)	8	783	2	—	119
Investment Fees	—	—	(67)	—	—	(67)
Net Cash Provided (Used) by Investing Activities	(15,935)	99	(122)	(195)	132	(16,021)
Net Increase (Decrease) in Cash	(13,048)	(1,903)	6,299	—	49	(8,603)
Cash and Cash Equivalents, Beginning of Year	39,221	4,353	19,160	199	723	63,656
Cash and Cash Equivalents, End of Year	$ 26,173	$ 2,450	$ 25,459	$ 199	$ 772	$ 55,053
Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ 1,688	$ (1,771)	$ 472	$ (1,789)	$ (1,128)	$ (2,528)
Depreciation/Amortization Expense	2,295	9	—	3	1	2,308
Changes in Assets and Liabilities:						
Accounts Receivable	(79)	(11)	—	—	5	(85)
Interest Receivable	1	—	190	—	2	193
Inventories	—	—	—	1	—	1
Deferred Outflows of Resources	42	4	—	12	(153)	(95)
Prepaid Items	127	—	—	—	—	127
Loans Receivable	—	(268)	5,757	—	40	5,529
Accounts Payable	(189)	3	2	1	27	(156)
Accrued Payroll	—	—	—	(3)	—	(3)
Deposit and Reserve	(7)	—	—	—	—	(7)
Compensated Absences	(39)	4	—	(5)	4	(36)
Unearned Revenue	(4)	—	—	—	—	(4)
Net Pension Liability	116	47	—	39	270	472
Net OPEB Liability	—	10	—	36	(8)	38
Deferred Inflows of Resources	(1)	(17)	—	—	(142)	(160)
Net Cash Provided (Used) by Operating Activities	$ 3,950	$ (1,990)	$ 6,421	$ (1,705)	$ (1,082)	$ 5,594
Non-Cash Investing Activities:						
Increase (Decrease) in Fair Value of Investments	$ —	$ 21	$ (630)	$ —	$ 21	$ (588)
Net Non-Cash Investing Activities	$ —	$ 21	$ (630)	$ —	$ 21	$ (588)

*The **Statistical Section** presentations include Financial Trends, Revenue Capacity, Debt Capacity, Demographic and Economic Information, and Operating Information trends. The statistical data presented is intended to provide report users with a broader understanding of the environment in which the State operates.*

STATE OF MISSOURI
STATISTICAL SECTION
June 30, 2021

Index and Overview

This part of the State's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State's overall financial health.

Financial Trends
These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time.

Net Position by Component 224
Changes in Net Position 225
Fund Balances - Governmental Funds 227
Changes in Fund Balances - Governmental Funds 228

Revenue Capacity
These schedules contain information to help the reader understand the State's capacity to raise revenues and the sources of those revenues.

Revenue Base - Taxable Sales by Industry 230
Revenue Base - Personal Income by Industry 231
Personal Income Tax Revenue 232
Personal Income Tax Rates 233
Revenue Payers by Industry 234
Personal Income Tax Filers/Liability 235

Debt Capacity
These schedules present information to help the reader understand and assess the State's levels of outstanding debt and the State's ability to issue additional debt in the future.

Ratios of Outstanding Debt 236
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Demographic and Economic Information
These schedules contain demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.

Demographic Indicators 239
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Operating Information
These schedules contain operating data to help the reader understand how the information in the State's financial report relates to the services it provides and the activities it performs.

State Employees by Function 242
Operating Indicators by Function 243
Capital Asset Statistics by Function 245

Sources: Unless otherwise noted, the information in these schedules is derived from the State of Missouri Annual Comprehensive Financial Report for the years shown.

STATE OF MISSOURI
NET POSITION BY COMPONENT
FISCAL YEARS 2012-2021
(In Thousands of Dollars)

	2021	2020*	2019	2018	2017
Governmental Activities					
Net Investment in Capital Assets	$ 31,934,670	$ 31,404,122	$ 30,848,265	$ 30,364,850	$ 29,793,477
Restricted	6,377,346	4,838,035	4,390,964	4,239,726	4,103,890
Unrestricted	(6,549,953)	(7,996,677)	(8,259,974)	(7,976,452)	(7,606,967)
Total Governmental Activities Net Position	$ 31,762,063	$ 28,245,480	$ 26,979,255	$ 26,628,124	$ 26,290,400
Business-Type Activities					
Net Investment in Capital Assets	$ 115,518	$ 114,334	$ 124,985	$ 126,899	$ 115,327
Restricted	24,078	25,223	6,798	5,616	7,239
Unrestricted	454,015	556,537	956,556	858,356	762,633
Total Business-Type Activities Net Position	$ 593,611	$ 696,094	$ 1,088,339	$ 990,871	$ 885,199
Primary Government					
Net Investment in Capital Assets	$ 32,050,188	$ 31,518,456	$ 30,973,250	$ 30,491,749	$ 29,908,804
Restricted	6,401,424	4,863,258	4,397,762	4,245,342	4,111,129
Unrestricted	(6,095,938)	(7,440,140)	(7,303,418)	(7,118,096)	(6,844,334)
Total Primary Government Net Position	$ 32,355,674	$ 28,941,574	$ 28,067,594	$ 27,618,995	$ 27,175,599

Continues Below

	2016	2015	2014	2013	2012
Governmental Activities					
Net Investment in Capital Assets	$ 29,255,865	$ 28,791,258	$ 28,485,327	$ 28,166,290	$ 27,873,493
Restricted	4,348,001	3,269,480	3,790,165	3,788,299	3,898,340
Unrestricted	(5,465,559)	(4,292,710)	(5,501,188)	(1,216,048)	(1,865,908)
Total Governmental Activities Net Position	$ 28,138,307	$ 27,768,028	$ 26,774,304	$ 30,738,541	$ 29,905,925
Business-Type Activities					
Net Investment in Capital Assets	$ 98,320	$ 55,669	$ 52,901	$ 52,217	$ 50,081
Restricted	6,104	4,588	4,889	5,630	9,675
Unrestricted	677,470	420,995	183,705	(117,891)	(344,734)
Total Business-Type Activities Net Position	$ 781,894	$ 481,252	$ 241,495	$ (60,044)	$ (284,978)
Primary Government					
Net Investment in Capital Assets	$ 29,354,185	$ 28,846,927	$ 28,538,228	$ 28,218,507	$ 27,923,574
Restricted	4,354,105	3,274,068	3,795,054	3,793,929	3,908,015
Unrestricted	(4,788,089)	(3,871,715)	(5,317,483)	(1,333,939)	(2,210,642)
Total Primary Government Net Position	$ 28,920,201	$ 28,249,280	$ 27,015,799	$ 30,678,497	$ 29,620,947

*Fiscal year 2020 amounts have been restated.

STATE OF MISSOURI
CHANGES IN NET POSITION
FISCAL YEARS 2012-2021
(In Thousands of Dollars)

Governmental Activities:	2021	2020*	2019	2018
Expenses				
General Government	$ 1,643,014	$ 1,297,641	$ 1,276,223	$ 1,265,947
Education	7,547,604	7,065,810	7,142,183	7,053,444
Natural and Economic Resources	1,227,866	944,127	1,055,997	1,079,318
Transportation and Law Enforcement	2,926,687	2,127,151	1,984,162	1,974,321
Human Services	16,520,770	15,285,691	14,445,872	14,339,926
Interest on Debt (Excluding Direct Expense)	80,878	98,134	109,740	120,206
Total Expenses	29,946,819	26,818,554	26,014,177	25,833,162
Program Revenues				
Charges for Services:				
General Government	1,000,736	578,389	601,303	588,246
Transportation and Law Enforcement	232,756	242,625	215,095	227,643
Human Services	651,468	666,309	554,370	559,544
Other Activities	353,955	360,419	351,597	325,333
Operating Grants and Contributions	15,734,505	12,303,616	10,757,841	10,811,591
Capital Grants and Contributions	1,568,379	887,716	949,652	1,020,653
Total Program Revenues	19,541,799	15,039,074	13,429,858	13,533,010
Total Governmental Activities Net Program (Expense) Revenue	(10,405,020)	(11,779,480)	(12,584,319)	(12,300,152)
General Revenues and Other Changes in Net Position				
Taxes:				
Sales and Use	3,608,744	3,728,384	3,393,577	3,235,110
Individual Income	7,823,595	6,849,589	6,966,221	6,796,359
Corporate Income	699,213	455,862	477,918	403,771
County Foreign Insurance	266,086	289,015	267,142	272,497
Alcoholic Beverage	38,913	38,640	34,525	32,602
Corporate Franchise	—	—	1,470	1,968
Fuel	621,624	708,407	671,218	640,767
Miscellaneous Taxes	695,345	581,135	686,510	684,578
Grants and Contributions not Restricted to Specific Programs	76,752	51,264	58,534	59,233
Unrestricted Investment Earnings	26,726	90,352	79,604	26,308
Special Items	—	—	—	—
Extraordinary Items	—	—	—	—
Transfers	64,605	313,750	304,529	331,631
Total General Revenues and Other Changes in Net Position	13,921,603	13,106,398	12,941,248	12,484,824
Total Governmental Activities Change in Net Position	$ 3,516,583	$ 1,326,918	$ 356,929	$ 184,672
Business-Type Activities:				
Expenses				
State Lottery	$ 1,434,105	$ 1,207,182	$ 1,168,012	$ 1,086,927
Unemployment Compensation	3,680,869	3,155,342	264,370	294,271
Missouri Veterans' Homes	91,958	125,103	125,245	123,095
State Fair Fees	2,255	5,406	4,528	4,880
State Parks and DNR	14,127	15,943	13,257	9,829
Historic Preservation	376	426	531	725
Petroleum Storage Tank Insurance	17,120	20,862	20,345	21,298
Surplus Property	1,719	1,856	2,589	2,416
Revenue Information	7	8	9	12
Inmate Canteen	32,496	30,333	28,498	46,474
Total Expenses	5,275,032	4,562,461	1,627,384	1,589,927
Program Revenues				
Charges for Services:				
State Lottery	1,828,313	1,526,247	1,484,529	1,418,409
Other Activities	80,228	83,928	86,689	104,320
Operating Grants and Contributions	3,318,254	2,851,252	431,609	466,750
Total Program Revenues	5,226,795	4,461,427	2,002,827	1,989,479
Total Business-Type Activities Net Program (Expense) Revenue	(48,237)	(101,034)	375,443	399,552
General Revenues and Other Changes in Net Position				
Unrestricted Investment Earnings	8,637	29,694	26,449	18,338
Adjustments to Claims Reserve	—	—	—	—
Special Items	—	—	—	—
Extraordinary Items	—	—	—	—
Capital Contributions	1,722	—	173	11,463
Transfers	(64,605)	(313,750)	(304,529)	(331,631)
Total General Revenues and Other Changes in Net Position	(54,246)	(284,056)	(277,907)	(301,830)
Total Business-Type Activities Change in Net Position	$ (102,483)	$ (385,090)	$ 97,536	$ 97,722
Total Primary Government Change in Net Position	$ 3,414,100	$ 941,828	$ 454,465	$ 282,394

*Fiscal year 2020 amounts have been restated

2017	2016	2015	2014	2013	2012
$ 1,176,204	$ 1,081,421	$ 1,064,771	$ 1,030,327	$ 1,063,418	$ 1,029,012
7,086,927	6,902,930	6,680,646	6,430,861	6,368,472	6,373,757
1,074,411	1,039,408	910,502	874,033	933,019	1,053,949
2,157,349	1,913,379	1,861,116	1,823,578	1,924,306	2,021,423
13,682,277	13,086,606	12,800,735	12,623,617	12,335,625	12,299,493
128,108	138,426	139,112	157,707	161,386	207,906
25,305,276	24,162,170	23,456,882	22,940,123	22,786,226	22,985,540
671,875	579,457	581,008	540,427	698,300	883,228
228,039	230,685	228,093	232,176	250,898	239,684
498,348	475,055	503,290	504,443	554,365	459,517
343,363	327,275	327,169	333,898	351,193	285,725
10,403,733	10,178,230	9,960,965	9,649,655	9,702,624	9,889,453
923,748	917,255	838,354	933,814	1,039,043	1,096,052
13,069,106	12,707,957	12,438,879	12,194,413	12,596,423	12,853,659
(12,236,170)	(11,454,213)	(11,018,003)	(10,745,710)	(10,189,803)	(10,131,881)
3,267,442	3,112,912	3,142,387	2,925,867	2,883,852	2,705,002
6,648,918	6,324,548	6,418,379	5,718,801	5,833,306	5,116,876
392,438	411,139	490,131	427,320	429,797	378,444
254,685	218,083	222,828	180,779	175,212	167,969
32,764	30,913	32,101	30,370	30,294	28,652
2,490	17,197	29,982	54,670	51,444	61,389
667,639	640,934	656,893	629,105	648,989	620,074
680,885	663,797	668,955	605,247	630,228	623,414
62,173	58,971	76,276	73,637	120,380	244,859
12,626	26,468	24,721	35,040	(15,858)	21,525
—	—	—	—	—	(120)
—	—	—	(132)	—	—
289,683	304,320	275,997	291,421	290,900	300,608
12,311,743	11,809,282	12,038,650	10,972,125	11,078,544	10,268,692
$ 75,573	$ 355,069	$ 1,020,647	$ 226,415	$ 888,741	$ 136,811
$ 1,070,595	$ 1,025,086	$ 873,502	$ 894,137	$ 876,290	$ 835,526
318,782	312,295	391,508	568,787	858,697	1,280,157
115,078	100,771	92,501	97,674	97,012	76,598
4,726	4,369	4,390	4,419	3,968	3,963
14,025	8,395	8,264	9,417	9,179	10,659
1,248	577	741	334	388	340
19,392	16,205	14,705	13,244	18,101	22,171
2,523	2,590	3,169	2,528	3,017	3,065
12	14	13	—	32	72
—	—	—	—	—	—
1,546,381	1,470,302	1,388,793	1,590,540	1,866,684	2,232,551
1,361,996	1,327,852	1,144,604	1,171,580	1,156,235	1,109,108
61,228	56,005	59,199	57,836	57,009	56,538
553,591	677,118	693,657	999,516	1,172,524	1,507,428
1,976,815	2,060,975	1,897,460	2,228,932	2,385,768	2,673,074
430,434	590,673	508,667	638,392	519,084	440,523
13,156	11,420	3,591	2,029	(3,138)	4,312
—	2,500	—	17,223	—	—
—	—	—	—	—	(224)
(153)	—	—	—	—	—
920	—	—	—	35	—
(289,683)	(304,320)	(275,997)	(291,421)	(290,900)	(300,608)
(275,760)	(290,400)	(272,406)	(272,169)	(294,003)	(296,520)
$ 154,674	$ 300,273	$ 236,261	$ 366,223	$ 225,081	$ 144,003
$ 230,247	$ 655,342	$ 1,256,908	$ 592,638	$ 1,113,822	$ 280,814

STATE OF MISSOURI
FUND BALANCES - GOVERNMENTAL FUNDS
FISCAL YEARS 2012-2021
(In Thousands of Dollars)

	2021	2020*	2019	2018	2017
General Fund					
Nonspendable	$ 173,918	$ 48,942	$ 47,542	$ 48,944	$ 52,969
Restricted	1,371,960	598,678	556,252	485,578	341,052
Committed	611,350	662,067	655,263	617,661	590,697
Assigned	144,642	105,074	98,634	86,662	154,634
Unassigned	2,396,068	1,107,073	770,145	457,634	294,901
Total General Fund	4,697,938	2,521,834	2,127,836	1,696,479	1,434,253
All Other Governmental Funds					
Nonspendable	114,076	104,480	98,229	95,438	97,723
Restricted	2,204,080	1,681,227	1,390,740	1,489,673	1,517,114
Committed	2,594,387	1,964,707	1,799,430	1,787,795	1,614,390
Assigned	409,116	377,999	377,227	410,182	422,122
Unassigned	—	—	—	—	(17,628)
Total All Other Governmental Funds	5,321,659	4,128,413	3,665,626	3,783,088	3,633,721
Total Fund Balances, Governmental Funds	$ 10,019,597	$ 6,650,247	$ 5,793,462	$ 5,479,567	$ 5,067,974

Continues Below

	2016	2015	2014	2013	2012
General Fund					
Nonspendable	$ 58,712	$ 53,809	$ 50,504	$ 56,048	$ 61,207
Restricted	488,180	292,758	289,266	285,878	340,205
Committed	589,956	545,765	560,141	506,778	504,569
Assigned	78,096	158,390	73,625	67,277	63,484
Unassigned	238,735	349,901	244,821	530,431	195,193
Total General Fund	1,453,679	1,400,623	1,218,357	1,446,412	1,164,658
All Other Governmental Funds					
Nonspendable	97,027	1,243,039	1,170,054	1,126,253	1,077,138
Restricted	1,699,763	1,512,228	1,544,139	1,636,550	1,745,287
Committed	1,543,913	377,527	345,465	337,874	291,723
Assigned	430,901	425,256	400,668	370,090	367,261
Total All Other Governmental Funds	3,771,604	3,558,050	3,460,326	3,470,767	3,481,409
Total Fund Balances, Governmental Funds	$ 5,225,283	$ 4,958,673	$ 4,678,683	$ 4,917,179	$ 4,646,067

*Fiscal year 2020 amounts have been restated.

STATE OF MISSOURI
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEARS 2012-2021
(In Thousands of Dollars)

	2021	2020*	2019	2018
Revenues:				
Taxes	$ 13,887,139	$ 12,075,141	$ 12,465,629	$ 12,151,078
Licenses, Fees, and Permits	736,601	717,899	710,814	675,447
Sales	11,998	12,429	8,587	9,527
Leases and Rentals	498	376	138	157
Services	130,243	122,012	121,249	148,653
Contributions and Intergovernmental	17,377,196	13,242,981	11,765,170	11,890,439
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	(17,631)	13,817	9,766	(15,384)
Interest	53,610	105,830	93,129	60,189
Penalties and Unclaimed Properties	566,781	85,289	85,784	69,907
Cost Reimbursement/Miscellaneous	519,862	614,641	488,501	513,741
Total Revenues	33,266,297	26,990.415	25,748,767	25,503,754
Expenditures:				
Current:				
General Government	1,408,413	1,010,225	964,166	909,941
Education	7,519,701	7,039,061	7,117,049	7,031,232
Natural and Economic Resources	1,074,358	714,899	822,854	869,568
Transportation and Law Enforcement	2,431,936	1,605,982	1,454,177	1,483,225
Human Services	16,208,356	14,849,266	14,066,072	14,012,219
Capital Outlay:				
General Government	7,270	13,836	1,242	1,320
Education	—	—	12	106
Natural and Economic Resources	23	2,638	629	3,549
Transportation and Law Enforcement	1,019,614	1,003,310	834,991	854,707
Human Services	434	1,955	32,605	64,467
Debt Service:				
Principal	286,630	266,278	334,138	333,480
Interest	114,360	117,855	134,110	144,976
Bond Issuance Costs	339	668	370	356
Underwriter's Discount	47	12	—	985
Total Expenditures	30,071,481	26,625,985	25,762,415	25,710,131
Excess Revenues (Expenditures)	3,194,816	364,430	(13,648)	(206,377)
Other Financing Sources (Uses):				
Proceeds from Notes/Capital Leases/Financed Purchases	9,273	2,161	1,612	6,934
Proceeds from General Obligation/Other Bonds	—	178,370	102,705	124,905
Issuance of Refunding Bonds	172,850	38,920	—	—
Payments to Escrow Agent	(208,893)	(41,069)	(111,483)	—
Bond Premium	36,429	25,458	9,148	9,751
Proceeds from Capital Asset Sale	13,202	27,791	15,300	18,034
Transfers In	403,430	332,220	323,846	342,979
Transfers Out	(339,368)	(17,300)	(16,541)	(9,177)
Total Other Financing Sources (Uses)	86,923	546,551	324,587	493,426
Net Change in Fund Balances	3,281,739	910,981	310,939	287,049
Increase (Decrease) in Reserve for Inventory	87,611	2,575	425	(154)
Net Change in Fund Balances	$ 3,369,350	$ 913,556	$ 311,364	$ 286,895
Debt Service as a Percentage of Non-Capital Expenditures	1.38 %	1.50 %	1.88 %	1.94 %

*Fiscal year 2020 amounts have been restated.

2017	2016	2015	2014	2013	2012
$ 11,877,303	$ 11,550,222	$ 11,302,267	$ 10,549,046	$ 10,557,831	$ 9,956,574
678,037	685,115	653,218	654,416	647,233	647,130
9,035	9,002	11,905	12,308	10,261	8,827
158	71	497	480	1,212	313
122,531	116,133	105,066	111,280	115,219	119,076
11,395,032	11,157,654	10,871,669	10,652,830	10,860,366	11,230,111
(10,530)	5,975	2,006	6,737	(25,606)	6,392
34,080	25,534	29,911	50,251	27,839	33,068
96,568	72,435	131,384	74,642	112,951	51,591
564,390	492,593	525,729	507,763	687,609	745,602
24,766,604	24,114,734	23,633,652	22,619,753	22,994,915	22,798,684
884,641	886,172	869,266	844,854	884,342	886,309
7,071,710	6,893,120	6,673,331	6,419,231	6,351,934	6,363,447
896,485	913,667	833,441	831,495	856,133	934,767
1,473,797	1,475,500	1,558,694	1,350,588	1,406,509	1,627,620
13,629,856	13,037,667	12,761,134	12,447,706	12,162,029	12,320,259
14,057	2,474	—	34	8	—
348	29	—	—	—	—
2,027	246	—	—	—	—
712,716	690,269	714,550	852,832	963,001	1,115,457
54,915	37,384	1,354	—	—	—
436,938	292,521	285,627	256,221	216,017	212,483
159,977	166,000	166,672	187,123	189,920	208,518
336	755	831	1,545	920	606
972	1,231	2,260	4,075	2,423	2,074
25,338,775	24,397,035	23,867,160	23,195,704	23,033,236	23,671,540
(572,171)	(282,301)	(233,508)	(575,951)	(38,321)	(872,856)
1,542	14,782	1,819	1,400	712	1,776
97,225	193,800	129,465	—	—	—
—	—	108,930	995,555	441,690	163,145
—	—	(121,020)	(1,177,908)	(486,904)	(168,589)
5,877	17,810	18,622	195,638	48,276	7,944
20,305	18,394	11,137	13,867	19,310	16,864
297,229	310,842	285,468	304,688	312,595	300,699
(5,598)	(6,010)	(9,547)	(12,763)	(21,846)	(144)
416,580	549,618	424,874	320,477	313,833	321,695
(155,591)	267,317	191,366	(255,474)	275,512	(551,161)
(1,716)	(707)	4,928	153	(4,402)	4,135
$ (157,307)	$ 266,610	$ 196,294	$ (255,321)	$ 271,110	$ (547,026)
2.45 %	1.96 %	1.99 %	2.02 %	1.85 %	1.89 %

STATE OF MISSOURI
REVENUE BASE - TAXABLE SALES BY INDUSTRY
FISCAL YEARS 2012-2021

Taxable Sales by Industry

	2021	2020	2019	2018	2017
Agricultural/Forestry, Fishing, and Other	$ 246,034,302	$ 255,902,100	$ 160,462,181	$ 243,431,996	$ 259,105,220
Mining	285,978,926	303,401,444	353,489,366	453,466,663	110,484,032
Construction	695,869,598	712,675,722	998,174,516	801,058,193	1,788,629,305
Manufacturing	2,530,789,425	2,541,840,495	3,395,360,423	4,543,245,262	4,758,144,850
Transportation and Public Utilities	4,479,764,637	4,965,281,719	6,704,044,793	7,431,439,993	7,991,327,737
Wholesale Trade	5,423,631,630	5,417,878,906	8,580,382,365	37,375,445,863	9,478,033,276
Retail Trade	45,191,494,301	43,584,455,906	44,832,734,671	26,306,855,209	52,013,596,266
Finance, Insurance, and Real Estate	1,300,018,426	1,350,810,033	1,700,974,266	2,244,925,706	675,498,078
Services	21,114,833,756	19,466,475,589	14,558,550,695	8,557,460,947	10,958,489,216
State and Local Government	214,953,266	215,399,261	229,536,272	248,500,694	137,361,580
Non-Classifiable	—	—	—	—	13,251,530
Total Taxable Sales	$81,483,368,267	$78,814,121,175	$81,513,709,548	$88,205,830,526	$88,183,921,090
Direct Sales Tax Rate	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

Continues Below

Taxable Sales by Industry

	2016	2015	2014	2013	2012
Agricultural/Forestry, Fishing, and Other	$ 245,772,867	$ 240,000,494	$ 236,474,690	$ 215,327,746	$ 221,013,601
Mining	106,659,795	87,523,595	76,102,321	72,364,854	74,803,209
Construction	1,677,123,560	950,357,972	903,053,231	837,805,800	861,403,612
Manufacturing	4,686,174,181	4,512,551,497	4,452,723,181	4,122,180,876	3,761,027,682
Transportation and Public Utilities	7,941,221,199	8,150,393,880	8,296,512,631	7,865,266,716	7,836,415,362
Wholesale Trade	9,258,220,896	8,772,153,165	8,355,874,187	8,201,088,643	8,205,030,046
Retail Trade	50,710,170,965	48,945,156,057	46,883,720,342	45,955,834,897	45,578,697,317
Finance, Insurance, and Real Estate	639,535,606	459,394,721	428,174,408	555,096,635	577,095,000
Services	10,508,298,419	10,167,703,650	9,615,517,898	9,242,131,446	9,239,885,195
State and Local Government	130,923,934	149,553,253	196,281,904	164,729,390	167,737,492
Non-Classifiable	12,784,255	12,193,479	13,389,207	19,041,853	15,869,773
Total Taxable Sales	$85,916,885,677	$82,446,981,763	$79,457,824,000	$77,250,868,856	$76,538,978,289
Direct Sales Tax Rate	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

Source: Missouri Department of Revenue

* During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

STATE OF MISSOURI
REVENUE BASE - PERSONAL INCOME BY INDUSTRY
CALENDAR YEARS 2011-2020

Personal Income by Industry (In Thousands of Dollars)	2020	2019	2018	2017	2016
Farm Earnings	$ 2,592,086	$ 1,291,799	$ 266,645	$ 1,062,184	$ 829,415
Agricultural/Forestry, Fishing, and Other	465,164	490,883	482,308	424,552	457,108
Mining	477,408	393,973	336,767	241,988	320,915
Construction/Utilities	15,753,973	15,021,227	14,235,375	13,819,650	12,748,129
Manufacturing	22,690,355	23,566,152	22,730,105	21,229,515	20,542,795
Transportation and Public Utilities	7,993,389	8,098,772	7,511,308	7,189,504	6,957,284
Wholesale Trade	11,662,396	11,548,530	11,056,910	10,826,692	10,831,422
Retail Trade	12,918,851	12,396,283	11,993,104	11,749,093	11,785,062
Finance, Insurance, and Real Estate	19,859,350	18,236,762	19,493,630	17,761,199	15,456,673
Services	89,808,713	90,210,784	86,806,984	82,115,017	78,239,644
Federal, Civilian	6,522,907	6,180,879	6,078,280	5,843,242	5,677,270
Military	2,198,275	2,120,915	2,000,240	1,912,463	1,879,387
State and Local Government	23,261,811	23,209,704	22,440,186	22,264,323	22,256,414
Total Personal Income	$216,204,678	$212,766,663	$205,431,842	$196,439,422	$187,981,518
Total Direct Personal Income Tax Rate	5.4 %	6.0 %	6.0 %	6.0 %	6.0 %

Continues Below

Personal Income by Industry (In Thousands of Dollars)	2015	2014	2013	2012	2011
Farm Earnings	$ 722,021	$ 3,786,857	$ 1,626,591	$ 1,257,121	$ 2,321,629
Agricultural/Forestry, Fishing, and Other	451,862	394,686	397,546	319,736	297,657
Mining	345,512	450,247	531,506	533,997	504,777
Construction/Utilities	11,973,872	12,039,804	11,722,352	11,021,154	10,551,329
Manufacturing	20,483,723	19,405,898	18,638,481	18,223,989	17,303,819
Transportation and Public Utilities	6,937,566	6,632,242	6,641,733	6,329,830	5,957,783
Wholesale Trade	11,063,357	10,168,424	9,614,681	9,401,253	8,969,791
Retail Trade	11,618,585	11,353,713	11,045,743	10,981,844	10,654,925
Finance, Insurance, and Real Estate	15,873,119	14,637,085	13,981,286	13,577,510	12,587,314
Services	77,566,750	75,021,866	73,357,863	70,695,009	67,723,434
Federal, Civilian	5,566,826	5,370,947	5,170,204	5,326,901	5,399,812
Military	1,889,251	1,906,989	2,165,907	2,087,494	2,151,087
State and Local Government	21,860,748	21,611,208	21,013,029	20,951,836	20,783,859
Total Personal Income	$186,353,192	$182,779,966	$175,906,922	$170,707,674	$165,207,216
Total Direct Personal Income Tax Rate	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %

Source: Bureau of Economic Analysis

STATE OF MISSOURI
PERSONAL INCOME TAX REVENUE
FISCAL YEARS 2012-2021

Personal Income Tax Revenue	2021	2020	2019	2018	2017
Personal Income Tax Revenue	$ 8,821,631,860	$ 6,948,385,189	$ 7,654,451,494	$ 7,737,588,498	$ 7,331,004,490
Personal Income (Federal AGI)	$374,015,644,578	$294,938,339,311	$314,827,907,242	$304,938,141,965	$308,516,717,209
Taxable Income	$296,040,234,782	$228,600,967,718	$235,907,363,855	$228,943,859,159	$233,037,149,447
Average Effective Rate:					
Federal Adjusted Gross	2.36%	2.36%	2.43%	2.54%	2.38%
Taxable Income	2.98%	3.04%	3.24%	3.38%	3.15%

Continues Below

Personal Income Tax Revenue	2016	2015	2014	2013	2012
Personal Income Tax Revenue	$ 7,182,257,124	$ 6,904,280,506	$ 6,421,723,597	$ 6,374,093,816	$ 5,851,270,707
Personal Income (Federal AGI)	$295,120,344,327	$272,999,790,569	$286,579,465,435	$238,522,413,855	$232,336,289,876
Taxable Income	$223,319,685,253	$204,984,460,785	$215,915,208,076	$176,397,991,056	$170,827,410,945
Average Effective Rate:					
Federal Adjusted Gross	2.43%	2.53%	2.24%	2.67%	2.52%
Taxable Income	3.22%	3.37%	2.97%	3.61%	3.43%

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated.

Source: Missouri Department of Revenue

STATE OF MISSOURI
PERSONAL INCOME TAX RATES
FISCAL YEARS 2012-2022

Ranges of Tax Rates on the Portion of Taxable Income (In Thousands)	2021	2020	2019	2018
*In dollar amounts				
Tax Rate	$ — plus 1.5%	$ — plus 1.5%	$ — plus 1.5%	$ — plus 1.5%
Income Levels	109-1,088	107-1,073	105-1,053	103-1,028
Tax Rate	16 plus 2.0%	16 plus 2.0%	16 plus 2.0%	16 plus 2.0%
Income Levels	1,089-2,176	1,074-2,146	1,054-2,106	1,029-2,056
Tax Rate	38 plus 2.5%	37 plus 2.5%	37 plus 2.5%	36 plus 2.5%
Income Levels	2,177-3,264	2,147-3,219	2,107-3,159	2,057-3,084
Tax Rate	65 plus 3.0%	64 plus 3.0%	64 plus 3.0%	62 plus 3.0%
Income Levels	3,265-4,352	3,220-4,292	3,160-4,212	3,085-4,113
Tax Rate	98 plus 3.5%	96 plus 3.5%	96 plus 3.5%	93 plus 3.5%
Income Levels	4,353-5,440	4,293-5,365	4,213-5,265	4,114-5,141
Tax Rate	136 plus 4.0%	134 plus 4.0%	134 plus 4.0%	129 plus 4.0%
Income Levels	5,441-6,528	5,366-6,438	5,266-6,318	5,142-6169
Tax Rate	180 plus 4.5%	177 plus 4.5%	177 plus 4.5%	170 plus 4.5%
Income Levels	6,529-7,616	6,439-7,511	6,319-7,371	6,170-7,197
Tax Rate	229 plus 5.0%	225 plus 5.0%	225 plus 5.0%	216 plus 5.0%
Income Levels	7,617-8,704	7,512-8,584	7,372-8,424	7,198-8,225
Tax Rate	283 plus 5.4%	279 plus 5.4%	279 plus 5.4%	267 plus 5.5%
Income Levels	8,704+	8,584+	8,424+	8,226-9,253
Tax Rate	— plus —%	— plus —%	— plus —%	324 plus 5.9%
Income Levels	—	—	—	9,253+

Continues Below

Ranges of Tax Rates on the Portion of Taxable Income (In Thousands of Dollars)	2017	2016	2015	2014	2013	2012
Tax Rate	$ — plus 1.5%	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %
Income Levels	101-1,008	1.1-2	1.1-2	1.1-2	1.1-2	1.1-2
Tax Rate	15 plus 2.0%	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %
Income Levels	1,009-2,016	2.1-3	2.1-3	2.1-3	2.1-3	2.1-3
Tax Rate	35 plus 2.5%	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
Income Levels	2,017-3,024	3.1-4	3.1-4	3.1-4	3.1-4	3.1-4
Tax Rate	60 plus 3.0%	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %
Income Levels	3,025-4,032	4.1-5	4.1-5	4.1-5	4.1-5	4.1-5
Tax Rate	90 plus 3.5%	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %
Income Levels	4,033-5,040	5.1-6	5.1-6	5.1-6	5.1-6	5.1-6
Tax Rate	125 plus 4.0%	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %
Income Levels	5,041-6,048	6.1-7	6.1-7	6.1-7	6.1-7	6.1-7
Tax Rate	165 plus 4.5%	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %
Income Levels	6,049-7,056	7.1-8	7.1-8	7.1-8	7.1-8	7.1-8
Tax Rate	210 plus 5.0%	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
Income Levels	7,057-8064	8.1-9	8.1-9	8.1-9	8.1-9	8.1-9
Tax Rate	260 plus 5.5%	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
Income Levels	8,065-9,072	9.1+	9.1+	9.1+	9.1+	9.1+
Tax Rate	315 plus 6.0%					
Income Levels	9,072+					

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated

Source: Missouri Department of Revenue

*The tax rate table changed in 2017 due to new legislation on how the rates were to be calculated.

STATE OF MISSOURI
REVENUE PAYERS BY INDUSTRY
FISCAL YEARS 2012-2021

Sales Tax	2021	%	2020	%	2019	%
Agricultural	$ 10,394,949	0.30 %	$ 10,811,864	0.33 %	$ 6,779,527	0.20 %
Mining	12,082,610	0.35 %	12,818,711	0.39 %	14,934,926	0.43 %
Construction	29,400,491	0.85 %	30,110,549	0.90 %	42,172,873	1.23 %
Manufacturing	106,925,853	3.11 %	107,392,761	3.23 %	143,453,978	4.16 %
Transportation & Utilities	189,270,056	5.50 %	209,783,153	6.30 %	283,245,892	8.22 %
Wholesale Trade	229,148,436	6.66 %	228,905,384	6.87 %	362,521,155	10.53 %
Retail Trade	1,909,340,634	55.46 %	1,841,443,262	55.30 %	1,894,183,040	55.00 %
Finance, Insurance, & Real Estate	54,925,778	1.60 %	57,071,724	1.71 %	71,866,163	2.09 %
Services	892,101,726	25.91 %	822,458,597	24.70 %	615,098,767	17.86 %
Government	9,081,775	0.26 %	9,100,619	0.27 %	9,697,907	0.28 %
Non-Classifiable	—	— %	—	— %	—	— %
Total	$ 3,442,672,308	100.00 %	$ 3,329,896,624	100.00 %	$ 3,443,954,228	100.00 %

	2018	%	2017	%	2016	%
Agricultural	$ 10,285,002	0.28 %	$ 10,947,196	0.29 %	$ 10,383,904	0.36 %
Mining	19,158,966	0.51 %	4,667,950	0.12 %	4,506,376	0.16 %
Construction	33,955,810	0.91 %	75,569,588	2.03 %	37,780,540	1.31 %
Manufacturing	191,952,112	5.15 %	201,031,620	5.40 %	192,230,237	6.67 %
Transportation & Utilities	313,978,340	8.43 %	337,633,597	9.06 %	330,960,635	11.49 %
Wholesale Trade	1,579,112,588	42.37 %	400,446,906	10.75 %	261,477,270	9.07 %
Retail Trade	1,111,464,633	29.82 %	2,197,574,442	58.98 %	1,568,702,724	54.44 %
Finance, Insurance, & Real Estate	94,848,111	2.55 %	28,539,794	0.77 %	25,446,129	0.88 %
Services	361,552,725	9.70 %	462,996,169	12.43 %	443,975,608	15.41 %
Government	10,499,154	0.28 %	5,803,527	0.16 %	5,531,536	0.19 %
Non-Classifiable	—	— %	559,877	0.01 %	540,135	0.02 %
Total	$ 3,726,807,441	100.00 %	$ 3,725,770,666	100.00 %	$ 2,881,535,094	100.00 %

	2015	%	2014	%	2013	%
Agricultural	$ 10,140,021	0.29 %	$ 9,991,056	0.30 %	$ 9,097,597	0.28 %
Mining	3,697,872	0.11 %	3,215,323	0.09 %	3,057,415	0.09 %
Construction	40,152,624	1.15 %	38,153,999	1.14 %	35,397,295	1.08 %
Manufacturing	190,655,301	5.47 %	188,127,554	5.60 %	174,162,142	5.34 %
Transportation & Utilities	344,354,141	9.89 %	350,527,659	10.44 %	332,307,519	10.18 %
Wholesale Trade	370,623,471	10.64 %	353,035,684	10.52 %	346,495,995	10.62 %
Retail Trade	2,067,932,843	59.37 %	1,980,837,184	59.00 %	1,941,634,024	59.49 %
Finance, Insurance, & Real Estate	19,409,427	0.56 %	18,090,369	0.54 %	23,452,833	0.72 %
Services	429,585,479	12.33 %	406,255,631	12.10 %	390,480,054	11.96 %
Government	6,318,625	0.18 %	8,292,910	0.25 %	6,959,817	0.21 %
Non-Classifiable	515,174	0.01 %	565,694	0.02 %	804,518	0.03 %
Total	$ 3,483,384,978	100.00 %	$ 3,357,093,063	100.00 %	$ 3,263,849,209	100.00 %

	2012	%
Agricultural	$ 9,337,825	0.29 %
Mining	3,160,435	0.10 %
Construction	36,394,303	1.13 %
Manufacturing	158,903,420	4.91 %
Transportation & Utilities	331,088,549	10.24 %
Wholesale Trade	346,662,519	10.72 %
Retail Trade	1,925,699,962	59.55 %
Finance, Insurance, & Real Estate	24,382,264	0.75 %
Services	390,385,149	12.07 %
Government	7,086,909	0.22 %
Non-Classifiable	670,498	0.02 %
Total	$ 3,233,771,833	100.00 %

Source: Missouri Department of Revenue

* During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

STATE OF MISSOURI
PERSONAL INCOME TAX FILERS/LIABILITY
FISCAL YEARS 2012 AND 2021

Personal Income*

	2021			
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
$50,000 and under	3,358,215	66.44 %	$ 1,216,615,009	14.78 %
$50,000 - $100,000	1,141,526	22.58 %	2,285,474,762	27.76 %
$100,000 - $250,000	432,337	8.55 %	2,089,115,204	25.38 %
$250,000 - $1,000,000	100,444	1.99 %	1,309,032,918	15.90 %
$1,000,000 and over	22,029	0.44 %	1,332,283,342	16.18 %
Total	5,054,551	100.00 %	$ 8,232,521,235	100.00 %

	2012			
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
$50,000 and under	3,353,191	76.35 %	$ 1,316,349,980	23.83 %
$50,000 - $100,000	758,112	17.25 %	1,512,730,778	27.38 %
$100,000 - $250,000	216,848	4.94 %	1,053,432,138	19.07 %
$250,000 - $1,000,000	51,764	1.18 %	738,864,647	13.38 %
$1,000,000 and over	12,172	0.28 %	902,715,721	16.34 %
Total	4,392,087	100.00 %	$ 5,524,093,264	100.00 %

*Federal Adjusted Gross Income

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's revenue.

Source: Missouri Department of Revenue

STATE OF MISSOURI
RATIOS OF OUTSTANDING DEBT
FISCAL YEARS 2012-2021
(In Thousands of Dollars Except Per Capita)

	2021	2020*	2019	2018
Governmental Activities				
General Obligation Bonds	$ 28,650	$ 44,530	$ 66,120	$ 104,695
Other Bonds	2,164,800	2,460,650	2,523,955	2,807,240
Leasehold Revenue Bonds	20,770	22,505	24,170	25,775
Certificates of Participation	—	—	—	13,525
Financed Purchases	20,429	22,755	30,748	24,848
Capital Leases	17,721	17,904	21,425	15,812
Total Governmental Activities	$ 2,252,370	$ 2,568,344	$ 2,666,418	$ 2,991,895
Business-Type Activities				
Financed Purchases	$ —	$ —	$ 2	$ —
Capital Leases	—	—	—	—
Total Business-Type Activities	$ —	$ —	$ 2	$ —
Total Primary Government	$ 2,252,370	$ 2,568,344	$ 2,666,420	$ 2,991,895
Personal Income	$314,818,000	$298,620,000	$285,704,000	$266,920,797
Debt as a Percentage of Personal Income[1]	0.7 %	0.9 %	0.9 %	1.1 %
Debt Per Capita[1]	$ 366	$ 419	$ 441	$ 489

Legal Debt Margin Calculation for Fiscal Year 2021:

General Obligation Bonds Authorized (Legislative Debt Limit)	$ 1,726,395
Unforeseen Emergency or Casual Deficiency	1,000
Less: General Obligation Issued	(1,489,494)
Legal Debt Margin	$ 237,901

Legal Debt Margin Summary by Fiscal Year:

Legislative Debt Limit	$ 1,726,395	$ 1,726,395	$ 1,726,395	$ 1,726,395
Total Net Debt Applicable to Limit	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
Legal Debt Margin	$ 237,901	$ 237,901	$ 237,901	$ 237,901
Legal Debt Margin to Debt Limit Ratio	13.78 %	13.78 %	13.78 %	13.78 %

[1] These ratios are calculated using personal income and population for the calendar year. See *Demographic Indicators* for personal income and population data.

*Fiscal year 2020 amounts have been restated.

2017	2016	2015	2014	2013	2012
$ 154,830	$ 208,880	$ 266,275	$ 323,395	$ 378,150	$ 432,765
2,943,825	3,207,400	3,226,430	3,303,700	3,562,775	3,735,920
27,310	28,770	30,170	31,515	32,995	32,780
26,770	39,770	52,560	65,160	76,910	76,910
—	—	—	—	—	—
45,736	61,846	51,729	66,270	75,535	78,455
$ 3,198,471	$ 3,546,666	$ 3,627,164	$ 3,790,040	$ 4,126,365	$ 4,356,830
$ —	$ —	$ —	$ —	$ —	$ —
128	304	477	215	284	356
$ 128	$ 304	$ 477	$ 215	$ 284	$ 356
$ 3,198,599	$ 3,546,970	$ 3,627,641	$ 3,790,255	$ 4,126,649	$ 4,357,186
$ 261,547,770	$ 257,338,334	$ 252,482,438	$ 245,771,389	$ 235,153,679	$ 228,218,407
1.2 %	1.4 %	1.4 %	1.5 %	1.8 %	1.9 %
$ 526	$ 583	$ 598	$ 627	$ 685	$ 725
$ 1,726,395	$ 1,726,395	$ 1,726,395	$ 1,726,395	$ 1,726,395	$ 1,726,395
(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
$ 237,901	$ 237,901	$ 237,901	$ 237,901	$ 237,901	$ 237,901
13.78 %	13.78 %	13.78 %	13.78 %	13.78 %	13.78 %

STATE OF MISSOURI
PLEDGED REVENUE COVERAGE
FISCAL YEARS 2012-2021
(In Thousands of Dollars)

Fiscal Year	Gross Revenues[1]	Less: Operating Expenses[2]	Net Available Revenues	Debt Service		Coverage[3]
				Principal	Interest	
	Missouri Road Fund					
2021	$ 2,463,624	$ 345,925	$ 2,117,699	$ 215,475	$ 75,967	7.3
2020	2,022,185	395,583	1,626,602	177,764	141,069	5.1
2019	1,955,445	389,546	1,565,899	209,355	80,032	5.4
2018	2,000,651	383,969	1,616,682	200,185	89,422	5.6
2017	1,852,570	388,116	1,464,454	190,770	103,917	5.0
2016	1,831,126	372,800	1,458,326	168,470	111,751	5.2
2015	1,721,615	373,739	1,347,876	169,550	114,878	4.7
2014	1,773,033	348,537	1,424,496	162,050	130,641	4.9
2013	1,822,318	333,327	1,488,991	153,525	135,511	5.2
2012	1,761,382	342,240	1,419,142	133,190	140,202	5.2

N/A = not available

[1] Revenues for Missouri Road Fund consist of a portion of the taxes and fees received by the State from the motor fuel tax, sales tax on motor vehicles, use tax on motor vehicles, revenue derived from motorists for their usage of the highways of the State, federal grants, and bond proceeds.

[2] Operating Expenses do not include depreciation/amortization.

[3] Coverage equals net available revenue divided by debt service.

Source: Missouri Department of Transportation

STATE OF MISSOURI
DEMOGRAPHIC INDICATORS
CALENDAR YEARS 2011-2020

	2020	2019	2018	2017	2016
Population					
Missouri (In Thousands)	6,155	6,137	6,043	6,114	6,093
Change	0.2 %	0.3 %	0.3 %	0.4 %	0.1 %
National (In Thousands)	331,449	328,240	327,167	325,719	323,128
Change	1.0 %	0.5 %	0.6 %	0.7 %	0.5 %
Total Personal Income					
Missouri					
(In Thousands of Dollars)	$ 314,818,000	$ 298,620,000	$ 285,704,000	$ 266,920,797	$ 261,547,770
Change	5.4 %	4.5 %	6.6 %	2.1 %	1.6 %
National					
(In Thousands of Dollars)	$19,679,715,000	$18,542,262,000	$17,572,929,000	$16,413,550,863	$15,912,777,000
Change	6.1 %	5.5 %	6.6 %	3.1 %	2.9 %
Per Capita Personal Income					
Missouri	$ 51,177	$ 49,589	$ 46,635	$ 43,661	$ 42,926
Change	5.2 %	6.3 %	6.4 %	1.7 %	1.5 %
National	$ 59,729	$ 56,663	$ 53,712	$ 50,392	$ 49,246
Change	5.8 %	5.5 %	6.2 %	2.3 %	2.4 %
Resident Civilian Labor Force and Employment					
Civilian Labor Force					
(In Thousands)	3,053	3,083	3,052	3,051	3,112
Employed (In Thousands)	2,867	2,982	2,955	2,936	2,971
Unemployed (In Thousands)	186	102	98	115	141
Unemployment Rate	6.1 %	3.3 %	3.2 %	3.8 %	4.5 %
National Unemployment Rate	8.1 %	3.7 %	3.9 %	4.4 %	4.9 %

Continues Below

	2015	2014	2013	2012	2011
Population					
Missouri (In Thousands)	6,084	6,064	6,044	6,022	6,011
Change	0.3 %	0.3 %	0.4 %	0.2 %	0.3 %
National (In Thousands)	321,419	318,857	316,129	313,914	311,592
Change	0.8 %	0.9 %	0.7 %	0.7 %	0.7 %
Total Personal Income					
Missouri					
(In Thousands of Dollars)	$ 257,338,334	$ 252,482,438	$ 245,771,389	$ 235,153,679	$ 228,218,407
Change	1.9 %	2.7 %	4.5 %	3.0 %	4.3 %
National					
(In Thousands of Dollars)	$15,463,981,000	$14,683,147,000	$14,151,427,000	$13,401,868,693	$ 12,949,905,000
Change	5.3 %	3.8 %	5.6 %	3.5 %	5.2 %
Per Capita Personal Income					
Missouri	$ 42,300	$ 41,639	$ 40,663	$ 39,049	$ 37,969
Change	1.6 %	2.4 %	4.1 %	2.8 %	4.3 %
National	$ 48,112	$ 46,049	$ 44,765	$ 42,693	$ 41,560
Change	4.5 %	2.9 %	4.9 %	2.7 %	4.4 %
Resident Civilian Labor Force and Employment					
Civilian Labor Force					
(In Thousands)	3,114	3,058	3,018	2,993	3,022
Employed (In Thousands)	2,958	2,871	2,821	2,785	2,767
Unemployed (In Thousands)	156	187	197	207	255
Unemployment Rate	5.0 %	6.1 %	6.5 %	6.9 %	8.4 %
National Unemployment Rate	5.3 %	6.2 %	7.4 %	8.1 %	8.9 %

Sources: Bureau of Economic Analysis, Missouri Economic Research and Information Center, Bureau of Labor Statistics

STATE OF MISSOURI
ECONOMIC INDICATORS
CALENDAR YEARS 2011-2020

	2020-21	2019-20	2018-19	2017-18	2016-17
School Enrollment (In Thousands)					
Elementary and Secondary Education	880	880	881	884	884
Higher Education - Private Institutions	106	84	87	87	92
Total Enrollment (In thousands)	986	964	968	971	976
% Change from Prior Year	2.2 %	(0.4)%	(0.3)%	(0.5)%	(0.2)%
Higher Education					
Public Community Colleges					
Number of Campuses	23	22	22	19	19
Number of Students (FTE*)	47,261	50,928	52,927	55,418	57,568
State Technical College					
Number of Campuses	1	1	1	1	1
Number of Students (FTE)	1,866	1,710	1,467	1,242	1,226
State Colleges/Universities					
Number of Campuses	13	14	14	14	14
Number of Students (FTE)	104,443	108,651	112,020	115,374	119,127

Continues Below

	2015-16	2014-15	2013-14	2012-13	2011-12
School Enrollment (In Thousands)					
Elementary and Secondary Education	885	886	888	888	886
Higher Education - Private Institutions	93	95	90	91	98
Total Enrollment	978	981	978	979	984
% Change from Prior Year	(0.3)%	0.3 %	(0.1)%	(0.5)%	(0.1)%
Higher Education					
Public Community Colleges					
Number of Campuses	19	19	19	19	19
Number of Students (FTE*)	57,247	61,671	65,773	67,721	70,964
State Technical College					
Number of Campuses	1	1	1	1	1
Number of Students (FTE)	1,273	1,276	1,325	1,236	1,161
State Colleges/Universities					
Number of Campuses	14	14	14	14	14
Number of Students (FTE)	121,827	121,358	118,669	118,055	117,609

*FTE is Full-Time Equivalent.

Sources: Missouri Department of Elementary and Secondary Education and Missouri Department of Higher Education and Workforce Development.

STATE OF MISSOURI
PRINCIPAL EMPLOYERS
CALENDAR YEARS 2011 AND 2020

2020

Employer	Number of Employees	Percent of Total State Employment
State of Missouri[1]	52,000	1.81%
Wal-Mart Associates, Inc.	40,000+	1.40%
Mercy Health Systems	25,000 - 30,000	0.87% - 1.05%
University of Missouri	20,000 - 25,000	0.70% - 0.87%
Washington University	15,000 - 20,000	0.52% - 0.70%
Boeing Corporation	15,000 - 20,000	0.52% - 0.70%
U.S. Post Office	10,000 - 15,000	0.35% - 0.52%
Cerner Corporation	10,000 - 15,000	0.35% - 0.52%
Department of Veterans Affairs	10,000 - 15,000	0.35% - 0.52%
Barnes-Jewish Hospitals	10,000 - 15,000	0.35% - 0.52%
Lester E Cox Medical Centers	7,500 - 10,000	0.26% - 0.35%
Total	214,500 - 257,000	7.48% - 8.96%
Total Missouri Employment		**2,867,162**

2011

Employer	Number of Employees	Percent of Total State Employment
State of Missouri[1]	58,000	2.08%
Wal-Mart Associates, Inc.	20,000+	0.72%
University of Missouri	20,000+	0.72%
Washington University	15,000 - 20,000	0.54% - 0.72%
U.S. Post Office	15,000 - 20,000	0.54% - 0.72%
Boeing Corporation	10,000 - 15,000	0.36% - 0.54%
Barnes-Jewish Hospitals	7,500 - 10,000	0.27% - 0.36%
U.S. Department of Defense	7,500 - 10,000	0.27% - 0.36%
Schnuck Markets, Inc.	7,500 - 10,000	0.27% - 0.36%
Department of Veterans Affairs	7,500 - 10,000	0.27% - 0.36%
Division of Adult Institutions	7,500 - 10,000	0.27% - 0.36%
Total	175,500 - 203,000	6.31% - 7.30%
Total Missouri Employment		**2,785,797**

All figures are based on a calendar-year average.

[1]Number of state employees includes only full-time personnel and does not include college or university employees.

Sources: Missouri Economic Research and Information Center, State of Missouri ACFR-Fiscal Year 2011, State Employee Headcount report

STATE OF MISSOURI
STATE EMPLOYEES BY FUNCTION
FISCAL YEARS 2012-2021
FULL-TIME EQUIVALENTS*

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
Legislature	647	644	652	665	663	670	667	671	670	683
Judiciary	3,385	3,383	3,430	3,551	3,558	3,543	3,519	3,530	3,470	3,369
Public Defender	597	606	605	578	579	577	573	575	565	595
Governor	29	32	33	30	18	21	22	23	26	28
Lt. Governor	17	17	8	7	6	7	6	5	5	6
Secretary of State	209	217	223	220	217	235	233	228	244	244
State Auditor	104	106	116	111	109	108	113	113	111	116
State Treasurer	45	44	46	46	46	45	46	49	48	49
Attorney General	359	370	347	351	351	359	373	376	363	350
Office of Administration	1,726	1,775	1,846	1,859	1,907	1,881	1,871	1,933	2,132	2,161
Revenue	1,292	1,311	1,297	1,283	1,289	1,283	1,288	1,347	1,344	1,364
Total General Government	8,410	8,505	8,603	8,701	8,743	8,729	8,711	8,850	8,978	8,965
Education										
Elementary and Secondary Education	2,198	2,283	2,512	2,620	2,555	2,663	2,639	2,678	2,631	2,714
Higher Education and Workforce Development	323	306	58	56	55	57	57	57	64	61
Total Education	2,521	2,589	2,570	2,676	2,610	2,720	2,696	2,735	2,695	2,775
Natural and Economic Resources										
Agriculture	396	412	431	483	476	495	495	464	456	467
Commerce and Insurance	928	937	744	733	762	770	765	762	759	755
Conservation	1,755	1,816	1,835	1,871	1,898	1,871	1,895	1,896	1,901	1,872
Economic Development	238	240	793	800	812	800	810	786	822	891
Labor and Industrial Relations	649	643	657	701	742	796	827	881	967	998
Natural Resources	1,678	1,789	1,830	1,842	1,981	2,023	1,974	2,075	2,047	2,042
Total Natural and Economic Resources	5,644	5,837	6,290	6,430	6,671	6,755	6,766	6,864	6,952	7,025
Transportation and Law Enforcement										
Transportation	5,288	5,248	5,497	5,471	5,545	5,444	5,591	5,502	5,410	5,804
Public Safety	5,646	5,723	5,490	5,449	5,316	5,240	5,193	5,220	5,320	5,309
Total Transportation and Law Enforcement	10,934	10,971	10,987	10,920	10,861	10,684	10,784	10,722	10,730	11,113
Human Services										
Health and Senior Services	1,829	1,838	1,794	1,825	1,831	1,825	1,830	1,793	1,798	1,753
Mental Health	7,839	7,852	7,704	7,836	7,728	7,605	7,742	8,076	8,101	8,089
Social Services	6,225	6,492	6,537	6,670	6,735	6,952	7,147	7,145	7,244	7,371
Corrections	8,914	9,459	10,179	10,568	10,866	10,929	11,051	11,069	10,880	10,864
Total Human Services	24,807	25,641	26,214	26,899	27,160	27,311	27,770	28,083	28,023	28,077
State Total	52,316	53,543	54,664	55,626	56,045	56,199	56,727	57,254	57,378	57,955

*Based on a four quarter average.

Source: Office of Administration, Division of Accounting, Statewide Indirect Cost Allocation Plan

STATE OF MISSOURI
OPERATING INDICATORS BY FUNCTION
FISCAL YEARS 2012-2021

	2021	2020	2019	2018
General Government				
Individual Income Tax Returns Processed (In Thousands)	3,645	2,931	3,102	3,103
Sales and Use Tax Returns Processed (In Thousands)	730	797	765	694
Driver Licenses Processed (In Thousands)	1,363	1,105	1,324	1,183
Motor Vehicle Registrations Processed (In Thousands)	3,531	3,448	5,930	4,221
Audit Reports Issued	131	132	155	155
Statewide Court Filings (In Thousands)	1,597	1,861	1,902	1,923
Archives Website Hit Secretary of State Web Page (In Thousands)	19,608	26,029	24,998	29,498
Checks Issued (In Thousands)	1,271	1,302	1,332	1,537
Unclaimed Property Returned (In Thousands)	$ 47,180	$ 41,009	$ 45,083	$ 44,697
Education				
High School Drop Out Rate	1.5 %	1.5 %	2.2 %	2.4 %
Accredited Elementary and Secondary School Districts*	508	508	508	512
Clients Achieving Employment after Receiving Vocational Rehabilitation Services	50.9 %	55.4 %	53.1 %	56.2 %
Student Loan Recovery Rate	15.4 %	28.2 %	31.0 %	25.5 %
Scholarships/Grants Awarded to Eligible Missouri Residents (In Thousands)	$ 129,826	$ 134,414	$ 128,967	$ 121,753
Natural and Economic Resources				
Job Placement Rate of Unemployed Individuals that Registered on Great Hires Web Page**	61.0 %	68.6 %	70.7 %	71.6 %
Insurance Policies Filed Electronically	100.0 %	100.0 %	100.0 %	100.0 %
Initial Unemployment Claims (In Thousands)	523	828	184	217
International Export Certificates Issued	7,199	6,013	6,802	7,619
Hunting License Holders (In Thousands)	559	571	561	596
Visitors to Missouri State Parks and Historic Sites (In Thousands)	21,148	18,482	21,107	21,559
Transportation and Law Enforcement				
Methamphetamine Labs Seized	1	1	2	8
State - Licensed Fire Safety Inspections	10,725	10,477	13,543	17,903
Buildings Served by Missouri Capitol Police	72	72	72	71
Alcohol Licenses Issued	31,037	32,822	34,028	32,972
Missouri Major Roads Rated in Good Condition	90.6 %	91.1 %	91.5 %	91.6 %
Difference Between Awarded and Actual Transportation Construction Costs	2.30 %	(0.03)%	1.50 %	0.02 %
Human Services				
Medicaid Enrollees	1,098,103	939,919	858,077	971,143
Food Stamp Recipients	695,200	773,079	682,299	727,131
Doses of Vaccine Issued by Vaccines for Children Providers (In Thousands)	1,087	1,104	1,162	1,208
Incarcerated Offenders	23,153	24,035	28,172	31,726
Individuals Served in State Comprehensive Psychiatric Service Facilities	1,548	1,550	1,607	1,611

*Department of Elementary and Secondary Education presented no accreditation classifications to the Board of Education during fiscal year 2013. Charter schools are not included in the statistics.
** In Fiscal Year 2019 the web page changed from MissouriCareerSource to Great Hires.

Sources: State agencies

2017	2016	2015	2014	2013	2012
3,060	3,098	3,058	2,848	2,945	2,969
707	707	705	703	730	760
1,487	1,123	1,600	1,415	1,308	1,208
3,770	3,993	4,479	4,215	4,050	3,905
147	135	143	150	146	123
2,098	2,370	2,624	2,652	2,685	2,565
28,714	18,232	72,045	87,436	98,233	91,257
1,592	1,697	1,550	1,363	1,722	1,971
$ 44,369	$ 42,038	$ 41,720	$ 40,042	$ 39,509	$ 38,239
2.4 %	2.5 %	2.5 %	2.8 %	3.0 %	3.5 %
512	518	507	507	—	506
60.1 %	60.9 %	61.7 %	60.0 %	62.7 %	61.0 %
26.0 %	23.3 %	26.4 %	31.2 %	34.2 %	36.5 %
$ 129,623	$ 119,948	$ 111,342	$ 107,413	$ 104,265	$ 97,077
64.9 %	65.7 %	60.7 %	56.0 %	55.4 %	55.2 %
100.0 %	99.7 %	99.5 %	99.4 %	99.4 %	99.5 %
239	259	295	355	364	427
8,110	6,773	7,926	6,453	7,819	7,821
603	607	610	612	606	593
21,273	19,205	18,568	17,468	18,093	17,846
11	7	70	129	244	274
18,459	19,459	13,434	15,348	15,680	15,177
71	74	72	72	72	72
32,319	31,404	31,400	30,743	30,723	30,498
90.0 %	90.4 %	89.2 %	89.7 %	88.5 %	88.1 %
0.1 %	1.1 %	0.6 %	0.8 %	0.5 %	0.2 %
983,835	982,776	944,257	825,974	868,226	889,159
754,062	782,374	844,851	839,734	927,927	943,835
1,243	1,226	1,174	1,192	1,385	1,354
32,537	32,837	32,284	31,905	31,408	31,057
1,652	1,683	1,628	1,649	1,694	1,716

STATE OF MISSOURI
CAPITAL ASSET STATISTICS
BY FUNCTION
FISCAL YEARS 2012-2021

	2021	2020	2019	2018	2017
General Government					
Parcels of Land	23	22	23	23	21
Land Improvements	72	70	70	70	61
Square Footage of Buildings	1,146,454	1,146,454	1,130,336	1,062,507	1,066,968
Equipment	45,928	43,881	41,941	41,961	39,396
Software	3,361	3,123	2,940	2,940	2,717
Education					
Parcels of Land	31	31	31	31	31
Land Improvements	55	55	55	55	55
Square Footage of Buildings	185,350	185,350	165,291	158,235	157,190
Equipment	5,190	5,096	4,211	4,212	4,249
Trademarks	1	1	1	1	1
Natural and Economic Resources					
Parcels of Land	900	892	885	888	880
Land Improvements	530	528	476	478	456
Temporary Easements	1	1	1	1	1
Square Footage of Buildings	547,595	547,595	561,296	583,682	582,846
Equipment	13,209	14,179	14,664	14,671	14,535
Software	7	7	318	96	91
State Parks and Historic Sites	92	91	91	91	91
State Conservation Areas	1,192	1,188	1,217	1,197	1,198
Transportation and Law Enforcement					
Parcels of Land	612	612	617	617	620
Land Improvements	528	498	495	495	486
Permanent Easements	1,107	751	751	719	674
Temporary Easements	1,147	602	602	593	542
Square Footage of Buildings	191,671	191,671	189,651	185,777	183,676
Equipment	74,186	72,492	72,773	72,869	72,030
Software	854	941	870	870	798
Miles of State Highway	33,830	33,838	33,838	33,859	33,856
State-Owned Bridges and Culverts	10,399	10,384	10,384	10,385	10,394
Highway Patrol Stations	9	9	9	9	9
Human Services					
Parcels of Land	71	71	80	80	81
Land Improvements	161	156	171	171	178
Square Footage of Buildings	843,670	843,670	862,583	920,530	916,936
Equipment	34,961	34,120	35,441	35,446	36,481
Software	120	100	89	89	86
Correctional Facilities	28	28	28	29	29

Source: State of Missouri capital asset records by agency.

2016	2015	2014	2013	2012
21	20	20	20	20
61	59	58	50	40
1,068,854	1,032,098	1,035,704	1,014,621	1,006,449
36,159	34,548	35,055	36,050	35,651
2,260	1,961	1,625	826	293
31	31	31	31	31
56	54	54	54	46
156,710	136,074	136,203	140,159	136,465
4,357	5,039	6,286	6,175	6,102
1	1	1	1	1
847	835	826	826	826
427	426	408	386	328
1	1	1	1	1
582,847	574,076	575,485	602,174	611,550
15,168	26,859	34,028	35,159	35,064
80	68	57	51	36
88	87	87	87	85
1,190	1,186	1,189	1,197	1,193
623	628	650	682	790
476	474	439	420	349
638	593	548	467	382
654	797	867	875	833
181,743	179,183	181,880	180,140	175,664
67,114	67,103	66,095	65,813	66,994
710	616	529	429	358
33,873	33,892	33,890	33,885	33,845
10,394	10,376	10,371	10,364	10,405
9	9	9	9	9
81	81	81	81	83
174	175	173	168	161
917,901	926,098	924,164	919,900	900,749
41,777	43,545	44,712	46,221	50,229
82	70	59	32	28
29	30	30	30	30

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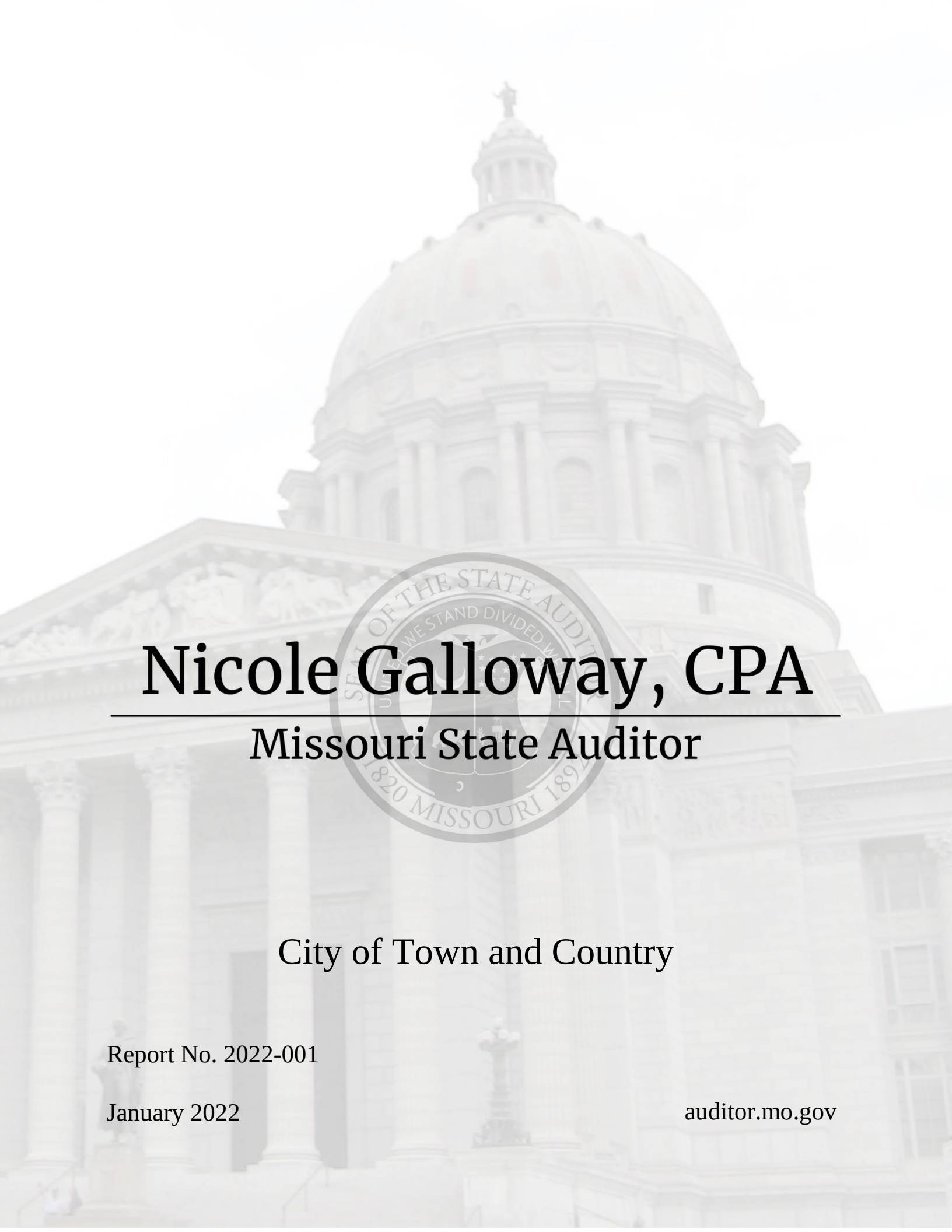

Nicole Galloway, CPA

Missouri State Auditor

City of Town and Country

Report No. 2022-001

January 2022

auditor.mo.gov

Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Town and Country

Capital Improvements Projects Controls and Procedures	The city poorly planned the Town Square development project and did not ensure project details were finalized before entering into the contract, resulting in significant change orders, and did not competitively bid significant changes to the project. The Planning and Public Works department did not ensure the city's contractor obtained the required county permits for construction of the Mason Trail project prior to starting the project.
Procurement Procedures and Contracts	The city code specifically excludes the selection of vendors providing professional services from the bidding policies and procedures. In addition, the city has not periodically conducted a competitive selection process for various professional services and did not monitor long-term contracts.
Accounting Controls and Procedures	The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over new vendors are performed. The Planning and Public Works department does not always issue receipt slips for money collected, restrictively endorse checks immediately upon receipt, and deposit money daily. The Finance Director does not account for the numerical sequence of receipt numbers assigned by the accounting software or reconcile the credit card payments received to the deposits on the bank statement.
Code of Ethics and Meeting Minutes	The city does not have procedures in place to ensure complaints of code of ethics violations are handled in accordance with the city code. The Board does not review and approve minutes of closed meetings prepared by the City Attorney to ensure accuracy of the minutes.
Electronic Communication Policies	The city has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

***The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Town and Country
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Management Advisory Report - State Auditor's Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Town and Country, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Town and Country. We have audited certain operations of the city in fulfillment of our duties. The city engaged Schowalter & Jabouri, P.C., Certified Public Accountants & Advisors, to audit the city's financial statements for the year ended December 31, 2020. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.

2. Evaluate the city's compliance with certain legal provisions.

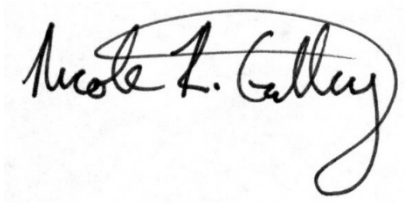
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with a legal provision, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Town and Country.



Nicole R. Galloway, CPA
State Auditor

1. Capital Improvements Projects Controls and Procedures

Controls and procedures over the planning of capital improvements projects need improvement. During the year ended December 31, 2020, the city spent approximately $1 million from the Capital Improvements Fund.

1.1 Change orders

The city poorly planned the Town Square development project and did not ensure project details were finalized before entering into the contract, resulting in significant change orders, and did not competitively bid significant changes to the project.

The original contract for the Town Square project totaled $5,210,401. City officials indicated they expected changes including additional input from elected officials and citizens. The Board approved 12 change orders totaling $1,337,031 without bidding the changes. These change orders represent approximately 26 percent of the original contract amount. Change orders totaling approximately $1 million were for significant items not originally included or planned for in the initial bid. Examples of these items and associated costs include modifications to landscaping and trail connections ($369,324); modifications to pavilion and structures ($627,399); and supply and installation of security cameras ($50,290).

While change orders often occur on development contracts, they are normally used to make adjustments for minor problems that are unknown when construction projects are originally bid. Keeping change orders to a minimum helps ensure the maximum amount of construction costs are subjected to competitive bidding and reduces the amount of administrative time and effort in processing change orders. Change orders are typically not used to make significant changes to existing contracts. If the scope of a project changes substantially, consideration needs to be given to bidding those parts of the project.

1.2 Permits

The Planning and Public Works department did not ensure the city's contractor obtained the required county permits for construction of the Mason Trail project prior to starting the project. The City Administrator indicated most streets in the city do not require county permits, so the contractor overlooked obtaining the permits. The city eventually ended the project and repaired the area impacted by the initial work. The unnecessary costs to the city for all the work totaled $140,313.

Without adequate project oversight, including obtaining required permits, the city cannot ensure efficient and effective use of city resources.

Recommendations

The Board of Aldermen:

1.1 Ensure project details are finalized before entering into a contract for construction projects to minimize change orders. In addition, the Board should monitor change orders, and give consideration to bidding when substantial project changes are needed.

1.2 Obtain all required permits prior to starting construction.

Auditee's Response

1.1 The city agrees and accepts the recommendation of the State Auditor's Office to ensure project details are finalized before entering into a contract, and this is consistent with an independent study the city commissioned. The city will continue to monitor change orders and bid them where practical, especially for substantial project changes.

The city has already begun implementing additional pre-planning and project oversight as a result of the recommendations from the independent study. The Board in office at the time of the Town Square project approached the project's planning with the understanding that enhancements were expected as the project proceeded and that those enhancements would incur additional costs. These enhancements were submitted as change orders with their detailed costs and were approved by the Board (most unanimously). Project updates and budget reports were also routinely provided to the Board during work sessions. It would have been impractical to solicit bids from multiple contractors to complete portions of the Town Square project. However, even though bids were not sought from other contractors, the city directed the contractor to obtain competitive and alternative pricing for components of the change orders as appropriate, which reduced the cost of the change orders.

1.2 The city agrees with the State Auditor's Office to obtain necessary permits prior to starting construction.

The city has already begun implementing additional oversight on projects consistent with the recommendations of an independent study. Restoration work performed by city contractors approved by the Board on the Mason Trail under permits issued by St. Louis County resulted in improved conditions including new concrete sidewalks with improved slope, accessible ramps, drainage, and landscaping. Unfortunately the costs of these improvements were higher than necessary due to the combined actions of elected officials and city staff, some of which was driven by resident feedback.

2. Procurement Procedures and Contracts

The city code specifically excludes the selection of vendors providing professional services from the bidding policies and procedures. In addition, the city has not periodically conducted a competitive selection process for various professional services and did not monitor long-term contracts. City officials indicated they had not considered updating the procurement policy for these items. Our review of a judgmental sample of 63 expenditures incurred during the year ended December 31, 2020, noted the following concerns:

Professional services

The city did not solicit proposals for professional services, including statutorily required proposals for engineering services. City employees indicated they did not solicit proposals on all professional services because the city code specifically excluded professional services from the purchasing regulations. Four of the expenditures reviewed were for professional services. The city did not solicit proposals for these services, which included purchases for information technology services ($87,287), engineering services ($3,050 and $2,383), and transcription services ($1,187).

Long-term contracts

The city did not monitor or evaluate the length of the contract for 5 of the 14 expenditures with contracts more than a year old. Instead, city employees entered into long-term contracts with multiple and/or indefinite renewal periods. City employees indicated city code did not require professional service contracts to be reevaluated periodically. The expenditures included legal services ($134,353) using a contract from 2007, engineering services ($3,050) using a contract from 2017, web hosting services ($5,442) using a contract from 2014, and data processing services ($500) using a contract from 2015.

Conclusion

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. For engineering services, Sections 8.289 and 8.291, RSMo, provide the requirements for obtaining, evaluating, and negotiating for such services. In addition, given the amount spent during long-term contracts, consideration needs to be given to requiring the professional service selection process to be repeated more frequently.

Recommendation

The Board of Aldermen should update the city code on competitive bidding to include professional services, including compliance with the statutory negotiated contracts process for engineering services. In addition, the Board should solicit competitive bids or proposals for contracts on a periodic basis.

Auditee's Response

Professional Services

City staff in conjunction with the Board will review and appropriately update city code, policies, and procedures relative to professional services, procurement procedures, bidding, and contracts.

The city has and will continue to bid professional service contracts when appropriate as well as use other techniques to drive our costs to their lowest levels while maintaining appropriate service levels. For example, city staff conducted an informal analysis of information technology (IT) service providers prior to presenting to the Board for approval a cooperative contract agreement with the City of Chesterfield for IT shared services. Separately, the city's current IT provider was selected and approved by the Board following an extensive request for proposal and selection process. Both processes complied with Chapter 140 of the city code and were approved by the Board.

Proposals for engineering services are solicited for large projects in accordance with state law. For smaller projects (such as the $3,050 and $2,383 projects cited) the city maintains a database of qualified engineers or utilizes an "on-call" engineering agreement and, depending on the qualifications required, negotiates a scope and fee for services. The city has reduced the frequency of court reporter attendance and/or transcription, unless statutorily required (or required under the city's code), as a cost saving measure.

Long-term contracts

The city agrees with the State Auditor's Office that soliciting bids or proposals, although not always required by the city code, is a best practice when appropriate and consistent with the city purchasing policy threshold. We also agree that we will regularly review arrangements that are not competitively bid, although not required by city code.

City staff evaluates long-term contracts as part of the annual budget review process and we will begin documenting these evaluations. The largest contract cited (which was for legal services) was reevaluated by staff as recently as April 2021. During this reevaluation we surveyed and documented the legal scope of services and rates for 8 neighboring cities. Following this review, the existing agreement and rates established in 2007 were determined to be in the best interests of the city based on cost, level of service, and institutional knowledge of the firm.

3. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The city collected approximately $14.2 million from taxes, licenses and permits, and other receipts during the year ended December 31, 2020.

3.1 Segregation of duties

The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over new vendors are performed.

The Assistant Financial Director is responsible to enter new vendors into the accounting system and has the ability to create disbursements. The Finance Director reviews the new vendor records, but does not document this review.

The Finance Director indicated vendor forms for new vendors approved by departments were required starting May 2020. During our review of new vendors created in August and September 2020, vendor forms could not be provided for 2 new vendors. The Finance Director indicated use of the new vendor forms has sometimes been overlooked because this process is new.

Proper segregation of duties, including approval of new vendor forms, is necessary to ensure vendors are appropriate and accounted for properly. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records for new vendors are essential.

3.2 Receipting, depositing, and reconciling

The Board needs to improve receipting, depositing, and reconciling procedures. We reviewed these procedures for the various divisions of the city and identified the following concerns.

Planning and public works

The Administrative Assistant for the Planning and Public Works department does not always issue receipt slips for money collected, restrictively endorse checks immediately upon receipt, and deposit money daily.

Our review of receipts collected and deposited noted deposits are typically made twice a month. For the month of July 2020, we determined money collected from June 30, 2020, through July 17, 2020, totaling approximately $69,400, were not deposited until July 20, 2020. In addition, a cash count performed on June 15, 2021, consisting of cash receipts totaling $445 and checks and money orders totaling $60,096, identified receipt slips were not issued for 2 checks received, checks on hand had not been restrictively endorsed, and cash and checks on hand were not deposited until June 28, 2021.

The city's cash receipts and collections policy requires payments received to be deposited daily. The Administrative Assistant indicated she tries to ensure receipt slips are issued for all money collected but must have overlooked the

2 payments without receipt slips. She indicated she deposits the money when time permits and endorses the checks when preparing the deposit.

Finance department

The Finance Director does not account for the numerical sequence of receipt numbers assigned by the accounting software or reconcile the credit card payments received to the deposits on the bank statement. As a result, there is no assurance all money collected is properly receipted, recorded, and deposited.

Conclusion

Failure to implement adequate receipting, depositing, and reconciling procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

Recommendations

The Board of Aldermen:

3.1 Segregate the accounting duties to the extent possible or implement documented supervisory reviews.

3.2 Issue prenumbered receipt slips for all money received, ensure all checks are restrictively endorsed upon receipt, and deposit all payments received daily. In addition, account for the numerical sequence of receipt numbers and ensure credit card payments are reconciled to the credit card transactions and deposits.

Auditee's Response

3.1 The city agrees and accepts the State Auditor's Office recommendation to create a process to ensure all "new vendor forms" are approved by multiple parties before payments are issued.

As identified by the Auditor's report, the "new vendor forms" were initiated in May 2020 as an enhanced internal control. The Finance department has completed and implemented a process to ensure all new vendors are now approved by the appropriate department director, the City Administrator, and the Finance Director prior to payment. In addition, W9 forms are also required of vendors prior to payment to ensure appropriate documentation is in place for the issuance of 1099 forms at year-end. The Finance Director reviews the new vendor records and also reviews the Vendor Audit Report as a part of end of month reconciliation processes to ensure that all new vendor forms are accounted for.

3.2 The city agrees with the State Auditor's Office regarding receipting, timely deposits, and credit card transactions and will improve these processes.

Staff currently issues prenumbered receipt slips through our accounting software. We will add an additional control by reviewing

end of month reports on a line by line basis to verify the numerical sequence of receipt numbers. Through this process we will locate any errors, make corrections to those errors, identify voids and burns, and locate any missing receipt numbers.

Responding to the Auditor's report, receipts in the Planning and Public Works department are now being deposited on a timely basis. Checks are also restrictively endorsed once received. Receipts will continue to be issued for each transaction.

Finance staff will soon implement a procedure to ensure that all credit card payments are reconciled to the credit card transactions and deposits on a monthly basis.

4. Code of Ethics and Meeting Minutes

The city's procedures for complying with the city code and state laws need improvement.

4.1 Code of ethics

The city does not have procedures in place to ensure complaints of code of ethics violations are handled in accordance with the city code.

The City Administrator did not know any investigations were performed by the City Attorney for alleged violations of code during the 2 years ended December 31, 2020. However, the City Attorney provided 2 investigation requests performed during this period. The City Attorney indicated one request was investigated and the other request did not require an investigation. The Board was not aware of the results of either requested investigation.

City code section 120.210 allows any person who believes that a violation of any portion of the code of ethics has occurred to file a complaint with the City Attorney or the Board. In addition, the city code requires the City Attorney to investigate any apparent violation of the code of ethics and advise the Board of his findings and any advisory opinion prepared by the City Attorney shall be made public.

4.2 Closed meeting minutes

The Board does not review and approve minutes of closed meetings prepared by the City Attorney to ensure accuracy of the minutes. During our review of closed minutes held during the year ended December 31, 2020, we noted the City Attorney prepared and signed the minutes; however, they were not reviewed or approved by the Board at the subsequent closed meeting. City officials indicated since closed meetings were not routine, the prior minutes were not read and approved during the meetings.

Section 610.020.7, RSMo, requires minutes of closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions. Having the meeting minutes signed by the preparer and

subsequently approved by the Board provides an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

Recommendations

The Board of Aldermen:

4.1 Establish procedures to ensure compliance with the city code's requirements for complaints of code of ethics violations.

4.2 Ensure meeting minutes are reviewed and approved for all closed meetings.

Auditee's Response

4.1 The city agrees the city code should be reviewed as it relates to complaints regarding ethics violations to include Board approval prior to an individual being able to engage staff or the City Attorney in a significant use of city resources and expenses. Such review should further consider the option for the Board to refer a complaint to an independent third party for investigation. We agree that all valid complaints should be provided proper visibility to ensure their appropriate handling and disposition.

There were no investigative reports issued to the Board because there were no findings to report.

4.2 The city agrees and accepts the State Auditor's Office recommendation for the Board to review and approve minutes of closed meetings.

Although not required by law, closed meeting minutes are now distributed to the full Board for review, comment, and approval prior to being signed and permanently retained by the city.

Auditor's Comment

4.1 The city code allows for 2 methods for complaints to be filed. A complaint can be filed with the City Attorney or with the Board. These 2 methods provide some checks and balances regarding filed complaints. Our recommendation did not indicate Board approval is needed before an investigation is started, but to follow the requirements of the city code already in place.

5. Electronic Communication Policies

The city has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. City employees indicated their belief that such an additional policy; beyond Chapter 130 of the city's code, was not statutorily required.

City officials do not always use city email accounts when conducting city business. Some city business communications were transmitted by personal email accounts or by text messages from personal cell phones. As a result, electronic communications may not be retained in accordance with state law.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.[1]

To ensure compliance with state law, the Board should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The Board of Aldermen develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

City staff will review existing policies and available guidance from the appropriate state agencies to be sure city policies are consistent with state laws, and make recommendations to the Board for revisions where needed.

The city has continually taken steps to fully comply with all record management, retention, and disclosure of communications in compliance with the Missouri Secretary of State. This is partially evidenced by the large amount of information that was available to the State Auditor's Office on the city's website or readily accessible by city staff.

As for retention schedules, the city adheres to the record retention schedules promulgated by the State Records Board, pursuant to Section 109.255, RSMo, which grants the authority to determine what local records "shall be retained, copied, preserved, or disposed of." The retention schedules are therefore self-effecting.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed August 31, 2021.

Importantly, there is no indication from the State Auditor's Office that documents have not been retained in a manner consistent with Missouri Sunshine Law or our record retention schedules. Again, available guidance will be reviewed, in conjunction with state law and advice of legal counsel, to enhance or create appropriate policies.

City of Town and Country
Organization and Statistical Information

The City of Town and Country is located in St. Louis County. The city was incorporated in 1950 and is currently a fourth-class city. The city employed 45 full-time employees and 3 part-time employees on December 31, 2020.

City operations include police and fire protection; snow removal; traffic control; planning and zoning; building inspections; code enforcement; licensing and permits; the construction and maintenance of streets, bridges, and other infrastructure; park operations; and recreational and cultural activities.

Mayor and Board of Aldermen

The city government consists of a mayor and 8-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 4-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2020, are identified below. The Mayor is paid $500 per month and Board of Aldermen members $420 per month. The compensation of these officials is established by ordinance.

Jonathan F. Dalton, Mayor (1)
Pamela Holman, Alderwoman - Ward 1
Barbara Ann Hughes, Alderwoman - Ward 1
Tiffany Frautschi, Alderwoman - Ward 2 (2)
Fritz Wiesehan, Alderman - Ward 2
T. Ryan Mortland, Alderman - Ward 3
Jeff Wittmaier, Alderman - Ward 3
Jonathan Benigas, Alderman - Ward 4 (3)
Susan Allen, Alderwoman - Ward 4

(1) Replaced by Charles H. Rehm, Jr., who was elected in April 2021.
(2) Replaced by Holly Even, who was elected in April 2021.
(3) Replaced by Jeff Parrotte, who was elected in April 2021.

Other Principal Officials

The City Administrator is appointed by the Mayor with the approval of the Board of Aldermen. The City Attorney is a contracted position. The City Administrator appoints various individuals to serve as department heads. The city's principal officials at December 31, 2020, are identified below.

Robert Shelton, City Administrator
Pamela Reitz, Finance Director (1)
Ashley McNamara, City Clerk
James Cavins, Police Chief
Vacant, Director of Public Works (2)
Anne Nixon, Director of Parks and Recreation
Steven Garrett, City Attorney

(1) Pamela Reitz resigned in June 2021 and Joan Jadali was appointed in May 2021.
(2) Michael Zeltmann was appointed in July 2021.

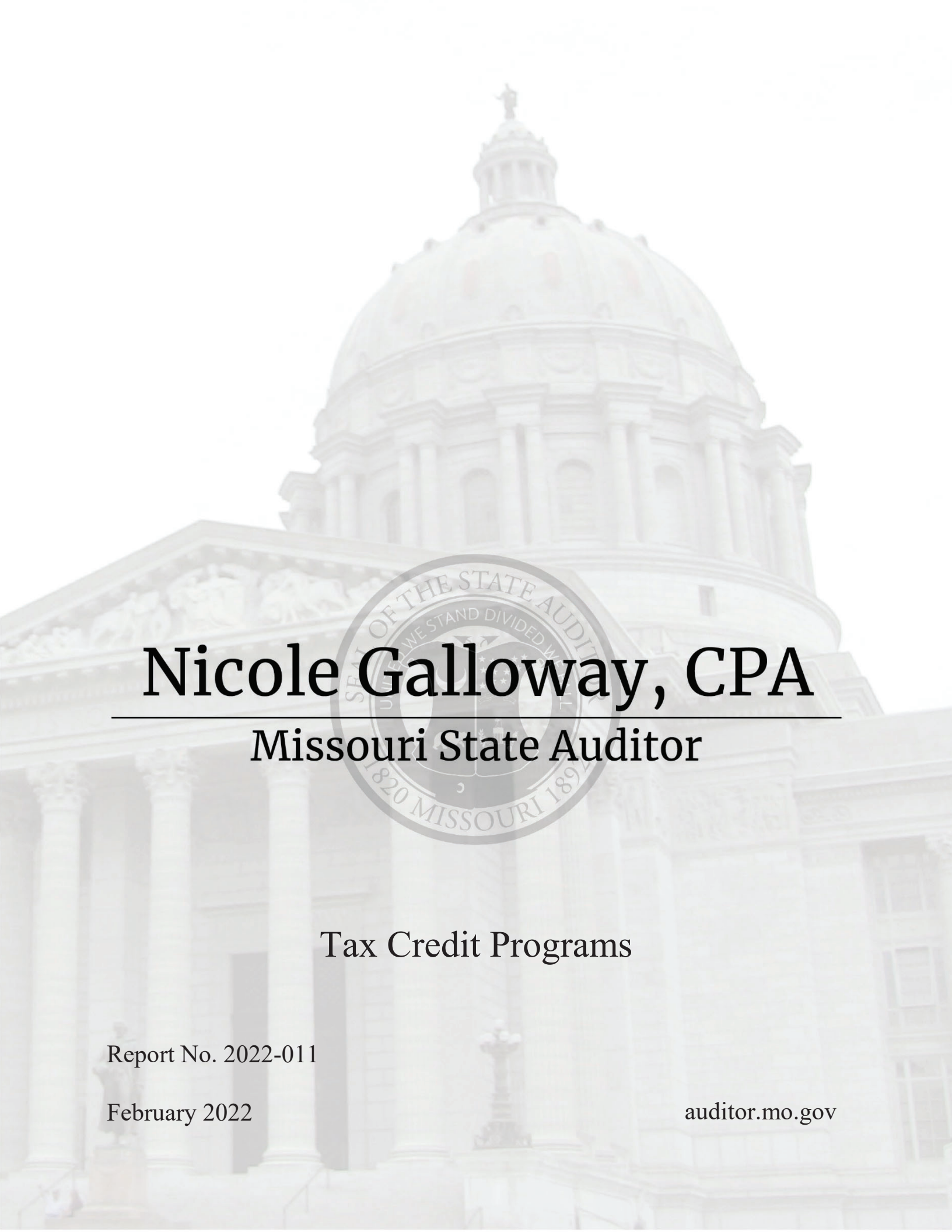
Financial Activity

A summary of the city's financial activity for the year ended December 31, 2020, obtained from the city's audited financial statements follows:

CITY OF TOWN AND COUNTRY, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Road	Capital Improvements	Parks And Stormwater	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes	$ 6,136,245	$ 790,189	$ 1,395,784	$ 1,642,099	$ -	$ 9,964,317
Licenses and permits	2,565,850	-	-	-	-	2,565,850
Charges for services and rental income	356,338	-	-	12,963	-	369,301
Fines and forfeitures	316,323	-	-	-	9,792	326,115
Grants and contributions	778,642	35,176	-	26,426	-	840,244
Investment income	34,157	10,947	26,239	35,493	219	107,055
Other	1,945	24,854	-	561	-	27,360
Total Revenues	10,189,500	861,166	1,422,023	1,717,542	10,011	14,200,242
EXPENDITURES:						
Current:						
General government	1,384,956	-	261,407	-	-	1,646,363
Police services	4,310,826	-	79,715	-	7,629	4,398,170
Public works and planning	466,848	509,502	2,603	-	-	978,953
Fire and ambulance services	4,091,846	-	-	-	-	4,091,846
Parks	-	-	-	688,258	-	688,258
Capital outlay	6,798	172,841	566,661	561,338	-	1,307,638
Debt Service						
Principal	-	-	91,805	-	-	91,805
Total Expenditures	10,261,274	682,343	1,002,191	1,249,596	7,629	13,203,033
REVENUES (UNDER) OVER EXPENDITURES	(71,774)	178,823	419,832	467,946	2,382	997,209
OTHER FINANCING SOURCES (USES):						
Inception of capital lease	-	-	115,782	-	-	115,782
Sale of capital assets	-	-	15,100	-	-	15,100
Total Other Financing Sources (Uses)	-	-	130,882	-	-	130,882
NET CHANGE IN FUND BALANCES	(71,774)	178,823	550,714	467,946	2,382	1,128,091
FUND BALANCES, BEGINNING OF YEAR	8,414,743	630,600	1,141,781	1,435,837	26,067	11,649,028
FUND BALANCES, END OF YEAR	$ 8,342,969	$ 809,423	$ 1,692,495	$ 1,903,783	$ 28,449	$ 12,777,119



Nicole Galloway, CPA

Missouri State Auditor

Tax Credit Programs

Report No. 2022-011

February 2022

auditor.mo.gov

Tax Credit Programs
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

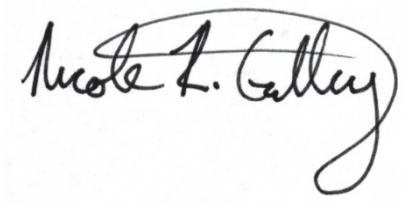
We have performed an analysis of the state's tax credit programs in fulfillment of our duties under Chapter 29, RSMo, and Section 620.1300, RSMo. The scope of our analysis included, but was not necessarily limited to, the tax credit activity occurring during the 5 years ended June 30, 2021. The objectives of our analysis were to:

1. Report the costs of each tax credit program, including the amounts authorized, issued, and redeemed.

2. Review the direct and indirect benefits associated with each tax credit program.

3. Analyze the statutory safeguards and limitations applicable to tax credit programs.

The information used to complete the analysis was provided by the Missouri Department of Economic Development, the Missouri Department of Revenue, and other state agencies that administer tax credit programs. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.



Nicole R. Galloway, CPA
State Auditor

Tax Credit Programs
Introduction

Background

Tax credits are created by the General Assembly, codified in state statutes, and generally are a dollar-for-dollar reduction in the amount of state taxes otherwise due from taxpayers.[1]

Tax credits are typically developed to provide a financial incentive to induce businesses or individuals to take actions that spur economic development or improve the quality of life for Missourians, or both.[2] During fiscal years 2017 through 2021, tax credits were authorized, issued, or redeemed through 58 different tax credit programs. Also, 3 additional tax credit programs (the Advanced Industrial Manufacturing Zones Act, Missouri Property and Casualty Insurance Guaranty Association, and Health, Hunger and Hygiene) had no new or outstanding authorizations, issuances, or redemptions during the 5-year period, but could have credits issued in the future. These programs have been grouped into 11 different categories based on their purpose.[3]

Table 1: Tax credit programs, by category

Tax Credit Category	Number of Tax Credits
Business Recruitment	17
Domestic and Social	12
Redevelopment	8
Agricultural	6
Community Development	3
Entrepreneurial	3
Housing	3
Business Retention	2
Environmental	2
Financial and Insurance	2
Training and Educational	2
Uncategorized	1
Total	61

Source: Tax credit analysis forms

[1] This review includes other economic development incentives that allow for the redirection or retention of withholding taxes. While these incentives are not tax credits, they are reported to the General Assembly on tax credit analysis forms each year and are referred to as tax credit programs in this report. These incentive programs include the Manufacturing Jobs Program and the Missouri One Start Community College Job Retention and New Jobs Training Program. The Missouri Quality Jobs and Missouri Works incentive programs also have a withholding tax component in addition to traditional tax credits.

[2] *Missouri Tax Credits Report*, Joint Committee on Tax Policy, Nov. 15, 2006, <https://ia801302.us.archive.org/1/items/2006MOJCPTTaxCreditRpt/2006MOJCPTTaxCreditRpt.pdf>, accessed February 2, 2022.

[3] These are the categories as reported by the administering agencies on tax credit analysis forms submitted to the General Assembly. The administering agency reported the category for the Rolling Stock Tax Credit as N/A.

Administration

Ten state agencies administer the 61 tax credit programs, as shown in Table 2.

Table 2: Administering agencies

Agency	Number of Programs
Economic Development	27
Revenue	10
Social Services	7
Agriculture	5
Commerce and Insurance	4
Missouri Development Finance Board	2
Missouri Housing Development Commission	2
Natural Resources	2
Health and Senior Services	1
State Tax Commission	1

Source: Tax credit analysis forms

Administering agencies are generally responsible for the authorization and issuance of the credits. Authorization occurs when the agency determines a proposed project or activity is eligible for tax credits and assigns an amount of credits, pending performance of the eligible project or activity. Issuance occurs when the agency provides an authorized credit to a recipient who has met program requirements. After issuance, the recipient redeems the credit by applying it to an outstanding tax liability. Some tax credits, such as the Senior Citizen Property Tax Credit, are neither authorized nor issued, but redeemed directly on the qualifying individual's tax return. The Department of Revenue (DOR) has responsibilities for tracking redemption amounts for most tax credit programs. See Appendix A for a list of redemptions by tax credit.

Administering agencies are also required to submit annual estimates of future tax credit redemptions to the state budget director for submission to the chairman of the Senate Appropriations Committee and the chairman of the House Budget Committee. Most tax credits are not subject to annual appropriations by the General Assembly because they are not state expenditures;[4] however, Section 33.282, RSMo, requires these committees to review and approve the annual estimates provided by the agencies for each program for new credits to be issued or certified.[5] Since 2017, the House

[4] The Alternative Fuel Infrastructure, Wood Energy, and the Rolling Stock Tax Credits are subject to appropriations.

[5] Section 33.282.3, RSMo, provides, "No new tax credits, except the senior citizens property tax credit as referenced in Chapter 135, shall be issued or certified for any tax year beginning after July first of the following year unless the estimate of such credits have been reviewed and approved by a majority of the senate appropriations committee and the house budget committee."

Budget Committee has increasingly begun limiting the issuance of new credits under certain programs. For fiscal year 2022, the House Budget Committee prohibited the issuance of Wine and Grape Production and Qualified Beef Tax Credits, and restricted the amount of credits that may be issued under the Low Income Housing, Historic Preservation, and New and Expanded Business Facility programs.[6]

The administering agencies submit the estimates on a tax credit analysis form, also commonly referred to as a "Form 14." These forms contain other information about the credits, including current and former annual authorizations, issuances, and redemptions; and amounts outstanding and obligated at the end of the previous fiscal year. Outstanding tax credits are credits issued by the administrating agency but not redeemed or expired. Obligated tax credits are credits that have been authorized to a particular project or company by the administrating agency, but have not been issued. See Appendix B for a list of credits outstanding and obligated as of June 30, 2020, by program.

The tax credit analysis forms also include information on benefit/cost analyses for most tax credit programs. The benefit/cost analyses compare the costs of the credits (amounts authorized) during the previous fiscal year to the expected increase in state revenues resulting from direct and indirect economic program activity. Program activity can take the form of construction, increases in payrolls, or other spending. Administering agencies reported benefit/cost analyses on the tax credit analysis forms for 38 of the 61 tax credit programs reviewed. See Appendix C for the benefit/cost ratios reported for these programs.

The Department of Economic Development (DED) uses a commercial software program designed to estimate the economic benefits based on specified assumptions input by DED personnel, such as number of jobs or amounts invested. Other agencies use different methods to estimate the economic benefits. The DED conducts benefit/cost analyses for each program based on the estimated activity the program will produce. The benefit/cost of each program is calculated separately for the current year, and also for multiple years, where the number of years relates to the expected duration of the credit (from authorization to redemption). The benefit/cost of each program is expressed as a ratio of benefits to costs, with a ratio of 1 or greater meaning expected benefits exceed costs. Conversely, a benefit/cost ratio of less than 1 means program costs exceed expected benefits. For example, a program with a benefit/cost ratio of .50 returns $0.50 in state revenue for every $1 of cost.

[6] Fiscal Year 2022 Tax Credit Motion, approved 25 to 1 at a hearing on June 29, 2021, of the House Budget Committee.

The tax credit analysis forms submitted by the administering agencies during the 2021 legislative session are presented by category and redemption amount in Appendixes F through P.

Our review focused on tax credit trends, including credits authorized, issued, redeemed, and outstanding using data from the tax credit analysis forms provided by the Office of Administration (OA) Division of Budget and Planning and quarterly tax credit redemption data provided by the DOR. The scope of this review included, but is not necessarily limited to, tax credit activity occurring during the 5 years ended June 30, 2021. Some information may only be presented through fiscal year 2020, if fiscal year 2021 data was not available at the time of our review.

The tax credit analysis forms do not include information on direct and indirect local benefits associated with each program. There are also no analyses detailing the likelihood of activity occurring without the incentive. A 2013 Policy Brief by the University of Missouri Institute of Public Policy noted that data limitations and the complexity of the analysis prevent the development of an assessment instrument to determine whether activity would occur but for the tax credit.[7] Because this information is not reported by the administering agencies, it is not included in this report.

[7] Dabson, Brian, et al. Policy Brief. Report No. 03-2013, *Assessing the Impact of Missouri's Tax Credits*, issued in January 2013.

Tax Credit Trends

Total redemptions of tax credits have continued to increase, and redemptions in 2021 exceeded $600 million for only the second time in state history.[8] At the same time, the ratio of tax credit redemptions compared to net general revenue collections is at one of the lowest levels since fiscal year 2000.

Annual tax credit redemptions as a percentage of total annual General Revenue Fund (GRF) tax revenues averaged 6.07 percent from fiscal year 2017 to 2021, with a low of 5.5 percent in fiscal year 2021, to a high of 6.63 percent in fiscal year 2020.[9] State general revenue funds are available for general state purposes and are primarily appropriated for education, human services, public safety, and state prisons operations. By reducing state general revenues, tax credits reduce the amounts available for appropriations for general state purposes.

Table 3: Total tax credit redemptions as a percentage of net GRF collections

Fiscal Year	Total Redemptions	Percent Change	Dollar Change	Net GRF Collections	Percent Change	Dollar Change	Redemption Percentage of Net GRF
2009	$584,526,152			$7,450,783,912			7.85
2010	521,458,689	(10.79)	$(63,067,463)	6,774,323,530	(9.08)	$(676,460,382)	7.70
2011	545,145,614	4.54	23,686,925	7,109,583,480	4.95	335,259,950	7.67
2012	629,311,551	15.44	84,165,937	7,340,589,349	3.25	231,005,869	8.57
2013	512,911,236	(18.50)	(116,400,315)	8,082,688,476	10.11	742,099,127	6.35
2014	549,760,534	7.18	36,849,298	8,003,289,742	(0.98)	(79,398,734)	6.87
2015	513,311,854	(6.63)	(36,448,681)	8,709,167,292	8.82	705,877,550	5.89
2016	575,371,360	12.09	62,059,506	8,786,773,095	0.89	77,605,803	6.55
2017	578,857,703	0.61	3,486,343	9,016,241,966	2.61	229,468,871	6.42
2018	586,994,938	1.41	8,137,235	9,468,580,657	5.02	452,338,691	6.20
2019	535,058,093	(8.85)	(51,936,845)	9,567,355,901	1.04	98,775,244	5.59
2020	592,375,687	10.71	57,317,594	8,933,519,617	(6.62)	(633,836,284)	6.63
2021	618,314,537	4.40	25,938,849	11,239,918,179	25.82	2,306,398,562	5.50

Source: Department of Revenue (DOR) quarterly tax credit reports and Office of Administration (OA) Budget and Planning Final Revenue Report by Fiscal Year

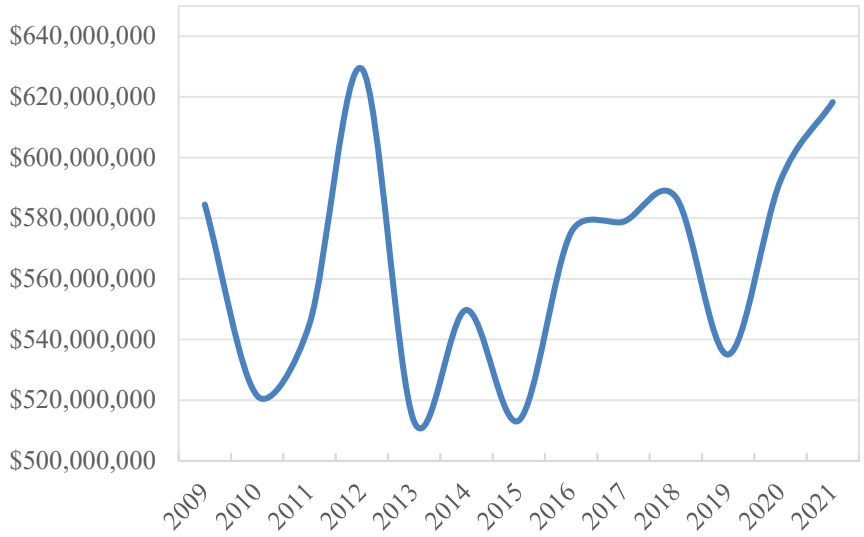
Tax credit redemptions have totaled approximately $10.5 billion since 2001, and $5.7 billion over the past decade. Total redemptions increased by an

[8] Although the Rolling Stock Tax Credit reduces property tax liability, counties are reimbursed out of the state's General Revenue Fund for the loss in property tax revenue. The DOR quarterly tax credit reports do not include Rolling Stock Tax Credit issuances or redemptions. As a result, the program's redemptions, which were $291,000 in 2017 and $194,000 in 2020, are not included in the tax credit redemption totals.

[9] Delays in state income tax payment deadlines caused net GRF collections to decrease in 2020, and a corresponding increase in 2021.

average of 3.14 percent annually from fiscal year 2001 to 2021. The amount of redemptions peaked in 2012 followed by a nearly 20 percent decrease the following year. Total redemptions first exceeded $500 million in fiscal year 2009 and have remained above $500 million each year since then. Average redemptions for fiscal years 2017 through 2021 were approximately $582 million per year, an increase of 4.7 percent from the previous 5-year period. Figure 1.1 shows total tax credit redemptions, by fiscal year, from 2009 to 2021.

Figure 1.1: Tax credit redemptions, by fiscal year

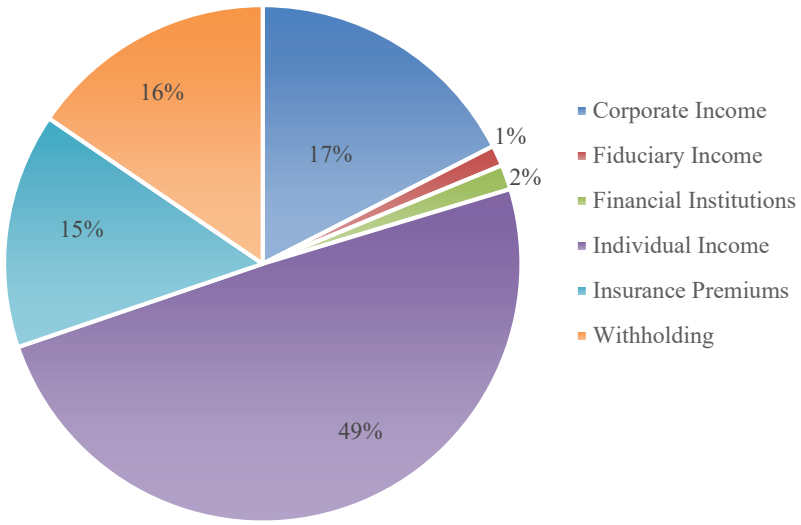


Source: DOR quarterly tax credit reports

Tax credit redemptions reduce taxes imposed on individual income, corporate income, corporation franchise assets,[10] insurance company premiums, financial institutions income, fiduciary income, and withholdings for individual income tax. Most tax credits allow redemption for multiple tax types, and many credits are transferable or sellable, resulting in credits being redeemed by entities other than the entity originally issued the credit. Other credits may not be sold or transferred and apply to only one tax type. For example, the Senior Citizen Property Tax Credit can only be applied to individual income tax returns. Figure 1.2 shows redemptions, by tax type, for the 5 years ended June 30, 2021. See detailed data for tax credit redemptions by tax type at Appendix D.

[10] Under Section 147.010, RSMo, the corporate franchise tax was reduced to zero effective for tax years beginning on or after January 1, 2016.

Figure 1.2: Redemptions, by tax type, fiscal years 2017 to 2021



Source: DOR redemption data

Redemptions against withholding taxes continued to increase during the 5-year period of review, mainly as a result of the growth of the Missouri Works program. The overall percentage of redemptions against corporate income tax have increased slightly during this period while corporate franchise tax redemptions ended. The overall percentage of redemptions against individual income and insurance premium taxes also decreased during this period.

For the 4 fiscal years 2017 through 2020, tax credit redemptions as a percentage of the related tax revenues ranged from an average of 3.9 percent for individual income tax (not including fiduciary tax collections) to about 26.6 percent for financial institutions taxes. Table 4 shows cumulative redemptions against the 6 tax types, total collections for those tax types, and the redemptions as a percentage of collections.

Table 4: Cumulative redemptions as a percentage of collections, by tax type, fiscal years 2017 to 2020

Tax type	Redemptions	Collections	Redemptions as a percentage
Individual income	$ 1,147,763,923	$ 29,355,093,484	3.9
Insurance company premium	294,136,358	1,213,257,111	24.2
Corporate income	418,703,699	1,881,349,668	22.3
Financial institutions	42,683,720	160,529,470	26.6
Fiduciary	27,618,371	326,728,565	8.5
Franchise	358,073	5,158,865	6.9

Source: DOR quarterly tax credit reports; DOR Financial and Statistical Report June 30, 2020; and State Auditor's Office (SAO) Report No. 2021-035, *Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2020*.

Until 2020, banks paid a financial institutions tax at a rate of 7 percent of net income. Beginning in 2020, the rate changed to 4.48 percent. Insurance companies pay the domestic premium tax at a rate of 2 percent of new premiums collected.

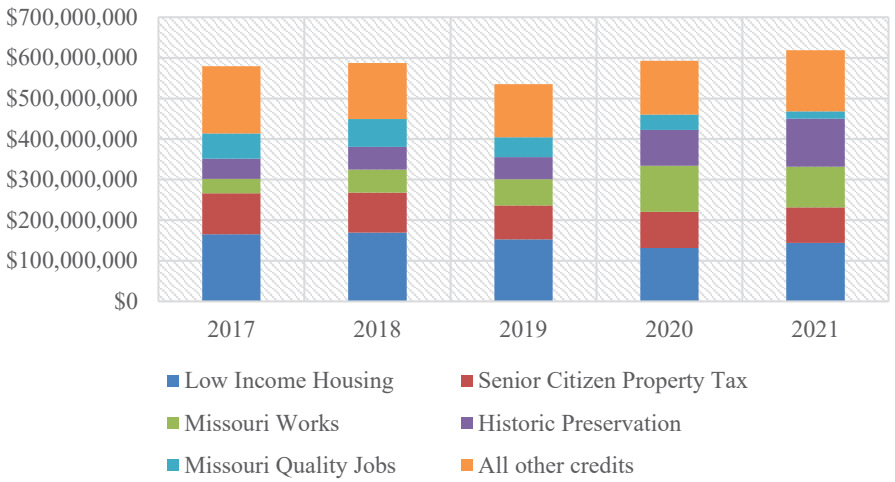
Redemptions during the period of this report were primarily concentrated to 5 tax credit programs:[11]

- Low Income Housing
- Senior Citizen Property
- Missouri Works
- Historic Preservation
- Missouri Quality Jobs

These tax credit programs comprise approximately 75 percent of total redemptions for the period. Figure 1.3 details redemptions for these programs, as a percentage of total redemptions, by program and by year, for fiscal years 2017 to 2021.

[11] In the previous tax credit report (SAO Report No. 2017-051, *Tax Credit Programs*, issued in June 2017), the New Market and Infrastructure Development Tax Credits were included in a list of the 7 programs with the most redemptions; however, these 2 programs each only accounted for 1 percent of total redemptions from 2017 to 2021.

Figure 1.3: Redemptions for five high-cost tax credits compared to total redemptions, fiscal years 2017 to 2021



Source: DOR redemption data

Unredeemed tax credits

Some tax credits have extended carry forward provisions, which allow tax credits that have been authorized or issued in prior years to be redeemed over a long period of time. As of June 30, 2020, the amount of tax credits authorized but unredeemed was approximately $2.8 billion according to data from the tax credit analysis forms. This amount is comprised of outstanding tax credits of approximately $1.2 billion, and obligated tax credits of approximately $1.6 billion.

Carry forward and carry back

Of the 61 credits reviewed, 39 have carry forward provisions ranging from 1 year to 20 years and 4 have unlimited carry forward provisions. See Appendix B for a listing of tax credit programs and their carry forward provisions. In addition, 3 tax credit programs (Low Income Housing, Historic Preservation, and Neighborhood Preservation) allow credits to be carried back to the 3 previous tax years before the credit was issued.

As of June 30, 2020, 2 programs (Low Income Housing and Historic Preservation) accounted for approximately 71 percent of outstanding credits. Table 5 shows tax credits outstanding by program as of that date.

Table 5: Outstanding tax credits, by program, at June 30, 2020

Program		Amount Outstanding	Percentage of the Total Outstanding	Amount Obligated	Percentage of the Total Obligated
Low Income Housing	$	723,265,771	60	44,678,461	3
Historic Preservation		137,483,196	11	516,623,580	32
Missouri Works		40,939,371	3	594,942,933	37
Brownfield Remediation		40,144,463	3	19,094,270	1
Life and Health Guarantee		38,901,716	3	0	0
Missouri One Start New Job		31,887,437	3	23,112,563	1
BUILD		24,105,797	2	173,864,385	11
Other		172,854,084	14	249,678,949	15
Total	$	1,209,581,835		1,621,995,141	

Source: Tax credit analysis forms

Obligated tax credits

The state had approximately $1.6 billion in obligated tax credits as of June 30, 2020. Table 5 presents the balances by tax credit. Credits are often issued in the years after authorization as recipients complete actions required under a program for credit issuance. For example, Low Income Housing Tax Credits are authorized based on project applications, but the credits are issued over several years after completion of construction.

Department of Economic Development (DED) data of obligated tax credits shows that 7 programs are responsible for approximately 91 percent of the obligated balance. Those programs are Missouri Works, Historic Preservation, Business Use Incentives for Large Scale Development (BUILD), Neighborhood Preservation, Missouri Quality Jobs, Low Income Housing, and Manufacturing Jobs. See Appendix B for obligated tax credit balances for all programs.

Expiration dates

Twelve of the 61 tax credit programs included in this review expired[12] before 2017, but continued to have redemptions. Eight additional programs have since expired. The expired programs included all the agricultural and environmental programs, and half of the business recruitment programs. The business recruitment category used to make up the majority of the tax credits, but now the majority of tax credits are domestic and social. See Appendix E for expiration dates and caps on individual tax credit programs.

State law does not include an expiration date for 28 tax credits, including 3 of the 5 tax credit programs with the most redemptions (Historic Preservation, Low Income Housing, Senior Citizen Property Tax) during the review period.

[12] Eleven expired because of a date in statute, and the other program had a statutory limit on the total number credits that could be authorized that was met more than a decade ago.

The 28 programs with no expiration date had approximately $2 billion in redemptions from 2017 to 2021.

Limits on credits

Eleven of the tax credit programs that are currently active have no limits on annual, cumulative, or individual redemptions.[13] These credits had approximately $52.9 million in redemptions in fiscal year 2021.[14] Appendix E lists the tax credit programs and any statutory limits for each program.[15] The number of tax credit programs, and redemptions for programs with no limits, have substantially decreased since our 2017 tax credit review, in which we determined 20 programs had no limits, representing $165 million in redemptions in 2016.

New tax credits

During the 2021 session, the General Assembly established three new tax credit programs - Missouri Working Family, Missouri Empowerment Scholarship Accounts Program, and Capitol Complex.[16] The General Assembly also expanded the Adoption, Domestic Violence, and Maternity Home Tax Credits.[17]

Entitlement programs

The majority of the state's tax credit programs have been established as entitlement programs. For these programs, administering agencies grant credits to recipients meeting eligibility criteria if any limits have not been reached.

This process is different than how credits are awarded in discretionary programs in which the administering agency authorizes tax credits for projects based on a competitive project selection process.

[13] The following tax credits do not have annual, cumulative, or individual limits during fiscal year 2022: Advanced Industrial Manufacturing Zones Act; Brownfield Remediation; Bank Tax Credit for S Corporation Shareholders; Developmental Disability Care; Examination Fees; Life and Health Guarantee Association; Missouri Property and Casualty Guarantee Association; Public Safety Officer Surviving Spouse; Residential Treatment Agency; Self-Employed Health Insurance; and Health, Hunger, and Hygiene.

[14] The Advanced Industrial Manufacturing Zones Act; Property and Casualty Guarantee Association; and Health, Hunger, and Hygiene Tax Credits had no redemptions in 2021.

[15] The House Budget Committee has limited the New and Expanded Business Facility Tax Credit to no more than $12 million and prohibited the issuance of the Wine and Grape Production Tax Credit for fiscal year 2022, but these programs have no statutory limitations.

[16] Senate Bills (SBs) 153 and 97 established the Missouri Working Family Tax Credit Act (Section 143.177, RSMo), House Bill (HB) 349 established the Missouri Empowerment Scholarship Accounts Program Tax Credit (Sections 135.712 to 135.719, RSMo), and SB 36 created the Capitol Complex Tax Credit (Section 620.3210, RSMo).

[17] Previously, the tax credit for adoptive parents only applied when the child had special needs. HB 429 and HB 430 expanded the program to allow a credit for all adoptive parents and increased the annual limit on the credit (Sections 135.225 to 135.339, RSMo). HB 430 also removed the annual limits on the Domestic Violence Shelter Tax Credit (Section 135.550, RSMo) and the Maternity Home Tax Credit (Section 135.600, RSMo) for fiscal years beginning July 1, 2022.

The state has 42 entitlement tax credit programs. Missouri Works is both an entitlement and discretionary program. Not including Missouri Works, the entitlement programs had approximately $1.44 billion in redemptions during fiscal years 2017 to 2021. For entitlement programs with annual or cumulative limits, the credits are generally authorized on a first-come basis. Discretionary and entitlement tax credits and any funding limits are identified on Appendix E.

Benefit/cost analysis

The benefit/cost ratios are reported by the administering agencies to the General Assembly. Tax credit analysis forms for 18 of the 58 tax credit programs reviewed indicate a benefit/cost ratio projection of less than 1.00; meaning the program returns less to the state than it costs.[18] Redemptions for these 18 programs totaled $226 million (38 percent of total redemptions) for fiscal year 2020.

The benefit/cost ratio projections for the 5 high-cost programs ranged from 0.02 (Senior Citizen Property Tax Credit) to 1.95 (Missouri Works - Business Incentives) as listed in Table 6. For all reported benefit/cost ratios, by program, see Appendix C.

Table 6: Benefit/cost ratio projections for the 5 high-cost programs

Tax Credit Program	2020 Benefit/Cost
Missouri Works	1.95
Historic Preservation	0.17
Senior Citizen Property Tax	0.02
Low Income Housing	N/A
Missouri Quality Jobs	N/A

Source: Tax credit analysis forms

Twenty-two tax credit programs did not have benefit/cost information reported on the tax credit analysis forms submitted in 2021. These programs represented 36 percent of the total redemptions for fiscal year 2020, and included the Low Income Housing Tax Credit. It appears that no benefit/cost information was provided for these programs because only one of them had new tax credits authorized in 2020.[19] Also, two of the programs had no tax

[18] The 2021 tax credit analysis form for the Shared Care Tax Credit shows an indirect fiscal benefit of $47,811 and a direct cost of $25,958 but the ratio is reported as 0.00 instead of 1.84. Because it is unclear whether the credit has a benefit of more than 1.00, redemptions for the program are not included in this total.

[19] The tax credit analysis form for the Examination Fee and Other Fee Credit states that no economic analysis is conducted of the program because the purpose of the credit is not economic or social development, but "to equalize the burden on insurance companies, which, unlike other businesses when calculating income tax liability, cannot deduct certain fees and taxes as operating expenses when calculating their premium tax liability."

credit analysis forms submitted during the 5-year period of review because the programs expired more than a decade ago, but still had redemptions during the period of review.[20]

[20] A tax credit for research expenses under Section 620.1039, RSMo, expired in 2005, but redemptions in 2017 totaled $220,718. No tax credit analysis form was provided for the program that year. The Transportation Development Tax Credit under Section 135.545, RSMo, expired in 2007, but redemptions in 2017 totaled $3,175. The 2017 tax credit analysis form did not include a benefit/cost analysis.

Tax Credit Redemptions

The following table lists total annual tax credit redemptions for each tax credit program for state fiscal years 2017 through 2021. Tax credits are redeemed when used by taxpayers to offset annual tax liabilities or receive money back if the credit is refundable.

Program	Year Ended June 30, 2017	2018	2019	2020	2021
Low Income Housing	$ 165,661,698	169,138,876	153,023,838	131,706,191	144,394,812
Senior Citizen Property Tax	100,851,062	98,808,490	83,216,728	88,707,437	87,279,419
Missouri Works	35,065,683	56,398,909	64,786,980	113,472,125	100,393,655
Historic Preservation	49,742,927	56,483,071	54,566,148	88,487,136	118,211,637
Missouri Quality Jobs	62,527,788	68,229,326	48,411,092	37,669,409	17,605,264
Missouri Manufacturing Jobs	15,351,057	15,637,954	15,013,005	13,840,420	16,111,512
BUILD	10,433,122	9,818,473	13,776,256	8,897,698	12,343,210
Neighborhood Assistance	14,831,654	10,922,807	8,947,216	9,471,231	8,623,742
Brownfield Remediation	2,385,023	3,159,639	13,028,588	9,645,097	21,382,422
Life & Health Guarantee Association	6,318,695	3,755,014	9,181,382	12,421,684	15,092,523
Self-Employed Health Insurance	7,920,345	8,607,758	5,574,641	12,297,976	10,710,252
Infrastructure Development	13,949,851	8,129,507	5,529,458	7,675,966	3,750,911
New and Expanded Business Facility	4,046,742	6,329,689	8,217,556	7,555,278	12,345,744
New Market	16,527,950	10,678,672	1,868,073	483,064	103,211
Bank Tax Credit for S Corporation	9,016,755	7,481,840	8,396,967	2,039,671	2,534,412
Affordable Housing Assistance	10,172,260	4,752,092	5,001,344	4,025,791	4,119,705
Missouri One Start New Job Training	4,379,901	5,600,211	4,714,604	3,674,337	7,153,985
Youth Opportunities	5,451,135	4,818,711	4,040,658	5,217,306	4,084,410
New Enhanced Enterprise Zone	6,253,643	5,569,118	4,928,628	4,715,926	1,150,670
One Start Retain Jobs	6,028,757	3,520,566	2,780,863	2,905,597	6,795,309
Examination Fees and other fees	4,909,437	4,799,183	3,943,870	4,475,677	2,677,275
Neighborhood Preservation	3,147,043	3,293,155	2,807,207	3,658,595	7,011,855
Bank Franchise	2,756,090	4,347,236	2,703,161	3,968,151	(330,787)
Agricultural Product Utilization	2,638,868	2,785,906	2,278,432	2,713,523	654,873
Maternity Home	2,422,510	2,098,721	1,538,939	2,263,523	2,658,768
Pregnancy Resource Center	2,183,505	2,094,375	1,259,767	2,381,621	2,900,451
Domestic Violence	1,476,638	1,510,572	883,099	1,434,287	1,788,141
Food Pantry	1,584,566	1,679,924	0	1,131,882	1,749,992
Sporting Events	1,316,815	1,276,180	1,420,500	1,391,995	128,770
New Generation Cooperative Incentive	2,093,124	1,431,010	840,615	467,168	462,261
Wood Energy	1,374,622	891,087	788,571	1,105,678	318,509
Champion for Children	999,873	999,986	0	827,942	1,339,280
Film Production	2,375,651	672	0	0	0
Development	346,091	541,544	374,477	174,524	412,998
Residential Treatment Agency	389,077	294,639	195,842	359,851	315,207
Meat Processing Facility	0	5,561	214,778	380,371	573,398
Business Facility (Refundable)	0	2,016	0	1,026	925,528

Tax Credit Redemptions

Program	Year Ended June 30, 2017	2018	2019	2020	2021
Rebuilding Communities	475,779	358,694	56,014	17,208	4,278
Small Business Incubator	231,973	116,760	267,120	102,506	75,456
Distressed Areas Land Assemblage	397,075	68,291	42,778	0	0
Certified Capital	120,887	0	124,906	257,919	0
Rolling Stock	291,000	0	0	194,000	0
Public Safety Officer Surviving Spouse	89,502	66,086	113,031	68,056	103,170
Qualified Beef	45,327	67,304	59,694	50,927	26,686
Adoption	127,211	88,706	0	29,404	3,611
Developmental Disability Care	28,130	33,597	17,389	52,505	95,071
Research Expense	220,718	0	0	0	0
Family Farms Act	27,178	106,558	34,023	9,636	18,232
Diaper Bank	0	N/A	N/A	40,082	137,331
Alternative Fuel Infrastructure	75,608	70,452	(981)	0	0
Shared Care	42,025	28,931	12,530	21,506	22,187
Sporting Events Contribution	12,500	20,000	18,549	22,500	27,500
Wine and Grape Production	21,612	49,212	4,423	0	18,980
Family Development Account	0	2,500	46,816	33,801	0
Disabled Access	1,275	8,738	11,597	14,450	7,739
Residential Dwelling Accessibility	7,053	11,044	2,500	10,034	971
Transportation Development	3,175	0	0	0	0
Health Insurance Pool	718	0	0	0	0
Bond Enhancement Credit	0	0	0	0	0
Health Hunger Hygiene	N/A	N/A	0	0	0
Property & Casualty Ins. Guarantee	0	0	0	0	0
Advanced Industrial Manufacturing	0	0	0	0	0
Totals	$ 579,148,704	586,989,363	535,063,672	592,569,688	618,314,536

Source: DOR quarterly tax credit reports

Tax Credit Amounts Outstanding, Obligated, and Carry Forward Provisions

The following table lists the total amount of credits outstanding and obligated as of June 30, 2020, by program. Also, the number of years the credits may be carried forward and applied to subsequent years' taxes is noted.

Program	Amount Outstanding	Amounts Obligated	Carry Forward (years)
Low Income Housing	$ 723,265,771	44,678,461	5
Historic Preservation	137,483,196	516,623,580	10
Missouri Works	40,939,371	594,942,933	0
Brownfield Remediation	40,144,463	19,094,270	20
Life and Health Guarantee Association	38,901,716	N/A	0
Missouri One Start New Jobs Training	31,887,437	23,112,563	0
BUILD	24,105,797	173,864,385	0
Missouri One Start Retain Jobs	21,517,369	23,482,631	0
Neighborhood Assistance	15,176,877	19,373,595	5
Missouri Health Insurance Pool	13,889,267	N/A	unlimited
Self-Employed Health Insurance	13,889,267	0	0
Affordable Housing Assistance	12,863,491	8,489,013	10
Missouri Quality Jobs	12,279,402	47,277,514	0
Infrastructure Development	10,502,472	21,882,657	5
New and Expanded Business Facility	10,065,926	0	5
New Generation Cooperative Incentive	9,701,383	3,125,000	4
Examination Fees and other fees	8,836,468	N/A	5
Youth Opportunities	8,747,576	4,434,434	5
Neighborhood Preservation	8,499,212	66,240,939	5
Bank Tax Credit for S Corporation Shareholders	4,701,834	0	5
Development	3,587,448	0	5
Agricultural Product Utilization Contributor	2,501,839	0	4
Domestic Violence	2,436,758	N/A	1
New Enhanced Enterprise Zone	2,143,792	5,107,238	0
Pregnancy Resource Credit	2,131,393	N/A	1
Champion for Children	1,910,859	0	4
Meat Processing Facility Investment	1,401,332	0	4
Food Pantry	1,298,065	0	3
Maternity Home	1,266,086	N/A	1
Wood Energy	965,229	0	4
Developmental Disability Care	670,534	N/A	4

Appendix B

Tax Credit Amounts Outstanding, Obligated, and Carry Forward Provisions

Program		Amount Outstanding	Amounts Obligated	Carry Forward (years)
Certified Capital		458,168	0	unlimited
Residential Treatment Agency		337,308	N/A	4
Qualified Beef		280,127	0	4
Small Business Incubator		239,718	371,571	5
Diaper Bank		149,546	149,546	1
New Market		103,211	0	5
Family Farms Act		96,176	24,499	3
Disabled Access		61,508	0	unlimited
Rebuilding Communities		58,254	0	5
Distressed Areas Land Assemblage		42,925	0	6
Sporting Events Contribution		28,750	25,000	2
Adoption (Special Needs)		8,155	0	4
Shared Care		5,494	0	0
Family Development Account		865	0	0
Rolling Stock		0	N/A	0
Missouri Manufacturing Jobs		0	31,751,872	0
Bond Enhancement Credit		0	13,572,000	10
Sporting Events		0	4,371,440	1
Wine and Grape Production		0	0	0
Senior Citizen Property Tax		0	0	0
Residential Dwelling Accessibility		0	0	0
Bank Franchise		0	0	0
Public Safety Officer Surviving Spouse		0	0	0
Film Production		0	0	5
Alternative Fuel Infrastructure		0	0	2
New and Expanded Business Facility (Refundable)		0	0	0
Transportation Development		0	0	10
Research Expense		0	0	5
Advanced Industrial Manufacturing Zones Act		0	0	unlimited
Health Hunger Hygiene		0	0	4
Property and Casualty Insurance Guarantee		0	0	0
Total	$	1,209,581,835	1,621,995,141	

Source: Tax credit analysis forms

Benefit/Cost by Tax Credit Program

The following table lists the benefit/cost ratios reported by the administering agencies to the General Assembly on their tax credit analysis forms. The agencies reported some of the ratios based on 2020 data and some based on other time periods. Also, some tax credits had two ratio calculations.

Name of Program	2020 Benefit/Cost Ratio	Other Fiscal Period Ratio
Diaper Bank	8.84	N/A
Missouri One Start New Jobs Training	8.57	16.76
Family Farms Act	7.75	7.94
Meat Processing Facility Investment	6.89	12.43
BUILD	4.80	3.80
Pregnancy Resource Credit	2.73	N/A
Domestic Violence	2.57	N/A
Maternity Home	2.35	N/A
New Generation Cooperative Incentive	2.01	3.33
Missouri Works	1.95	2.23
Infrastructure Development	1.95	2.75
Brownfield Remediation	1.89	6.50
Developmental Disability Care	1.46	N/A
Residential Treatment Agency	1.22	N/A
Sporting Events	1.09	1.23
Sporting Events Contribution	1.03	1.03
Missouri One Start Retain Jobs	0.87	0.32
Youth Opportunities	0.40	0.33
Neighborhood Assistance	0.22	0.16
Historic Preservation	0.17	0.19
Affordable Housing Assistance	0.12	0.03
Neighborhood Preservation	0.12	0.22
Agricultural Product Utilization Contributor	0.10	2.32
Wood Energy	0.10	0.06
Disabled Access	0.04	N/A
Residential Dwelling Accessibility	0.02	N/A
Public Safety Officer Surviving Spouse	0.02	N/A
Champion for Children	0.02	N/A
Food Pantry	0.02	N/A
Bank Franchise	0.02	N/A
Bank Tax Credit for S Corporation Shareholders	0.02	N/A
Self-Employed Health Insurance	0.02	N/A
Senior Citizen Property Tax	0.02	N/A
Adoption (Special Needs)	0.02	N/A
Qualified Beef	0.00	11.07
Health, Hunger, and Hygiene	0.00	0.00

Appendix C

Benefit/Cost by Tax Credit Program

Name of Program	2020 Benefit/Cost Ratio	Other Fiscal Period Ratio
Shared Care[1]	0.00	N/A
Rolling Stock	0.00	N/A
Advanced Industrial Manufacturing Zones Act	N/A	N/A
New and Expanded Business Facility	N/A	N/A
Missouri Health Insurance Pool	N/A	N/A
Transportation Development	N/A	N/A
Wine and Grape Production	N/A	N/A
Certified Capital	N/A	N/A
Distressed Areas Land Assemblage	N/A	N/A
Rebuilding Communities	N/A	N/A
Examination Fees and other fees	N/A	N/A
New Market	N/A	N/A
Life and Health Guarantee Association	N/A	N/A
Missouri Manufacturing Jobs	N/A	N/A
Missouri Quality Jobs	N/A	N/A
Bond Enhancement Credit	N/A	N/A
Family Development Account	N/A	N/A
Alternative Fuel Infrastructure	N/A	N/A
Research Expense	N/A	N/A
Small Business Incubator	N/A	N/A
Development	N/A	N/A
Film Production	N/A	N/A
New Enhanced Enterprise Zone	N/A	N/A
Low Income Housing	N/A	N/A
Property and Casualty Insurance Guarantee	N/A	N/A

[1] The tax credit analysis form for the Shared Care Tax Credit shows an indirect fiscal benefit of $47,811 and a direct cost of $25,958 but the ratio is reported as 0.00 instead of 1.84.

Source: Tax credit analysis forms

Tax Credit Redemptions by Tax Type

The following table lists the tax credit redemptions by the seven types of tax for fiscal years 2017 through 2021. Grand total redemptions over this timeframe were approximately $2.9 billion.

Year	Individual Income	Insurance Premium	Corporate Income	Withhold	Financial Institution	Corporate Franchise	Fiduciary Income
2017	$ 326,679,246	60,636,115	104,192,140	70,375,448	12,608,069	175,893	4,190,791
2018	314,656,532	52,898,238	115,142,850	86,622,641	6,648,638	142,972	10,883,067
2019	241,706,668	84,071,001	103,860,408	81,083,429	14,974,383	39,208	9,322,996
2020	264,721,477	96,531,004	95,508,301	123,940,759	8,452,629	0	3,221,517
2021	291,701,380	134,693,202	90,351,472	89,002,575	2,418,125	(1,318)	10,149,102
Total	$ 1,439,465,302	428,829,559	509,055,171	451,024,852	45,101,845	356,755	37,767,473

Source: DOR quarterly tax credit reports

Funding Limits and Expiration Dates by Tax Credit

This table lists any annual or cumulative funding limits applicable to each tax credit program as of June 30, 2021. In addition any future or past term limitation provisions applicable to each program is listed. Previously closed programs may still have redemptions under the carry forward provisions of the programs. The programs are grouped by discretionary and entitlement programs.

Program/Funding by Discretion	Funding Limit	Annual(A) Cumulative(C) Limit	Term Limitations
Discretionary			
Affordable Housing Assistance	$ 11,000,000	A	None
Alternative Fuel Infrastructure	1,000,000	A	Expired 2017
Bond Enhancement Credit	50,000,000	C	None
Brownfield Remediation		None	None
BUILD	25,000,000	A	None
Development	6,000,000	A	Expired 2013
Family Development Account	300,000	A	None
Film Production	4,500,000	A	Expired 2013
Infrastructure Development	10,000,000	A	None
Low Income Housing	Varies[1]	A	None
Missouri One Start Job Retention	45,000,000	C	Expires 2030
Missouri One Start New Jobs Training	55,000,000	C	Expires 2030
Missouri Works[2]	116,000,000	A	Varies 2025/2030
Neighborhood Assistance	16,000,000	A	None
New Enhanced Enterprise Zone	24,000,000	A	Expired 2013
Research Expense	9,700,000	C	Expired 2005
Small Business Incubator	500,000	A	None
Sporting Events	3,000,000	A	Expires 2025
Wood Energy	740,000	A	Expired 2020
Youth Opportunities	6,000,000	A	None
Entitlement			
Adoption	6,000,000	A	None
Advanced Industrial Manufacturing Zones Act		None	Expires 2030
Agricultural Product Utilization Contributor	6,000,000	A	Expired 2021
Bank Franchise		None	2020
Bank Tax Credit for S Corporation Shareholders		None	None
New and Expanded Business Facility[3]	12,000,000	A	2025
Certified Capital	140,000,000	C	cap exhausted
Champion for Children	1,500,000	A	2025
Developmental Disability Care		None	None
Diaper Bank	500,000	A	2024
Disabled Access	100,000	A	None
Distressed Areas Land Assemblage	20,000,000	A	2013

Funding Limits and Expiration Dates by Tax Credit

Program/Funding by Discretion	Funding Limit	Annual(A) Cumulative(C) Limit	Term Limitations
Domestic Violence[4]	2,000,000	A	None
Examination Fees and other fees		None	None
Family Farms Act	300,000	A	None
Food Pantry	1,750,000	A	2026
Health, Hunger and Hygiene		None	2024
Historic Preservation	120,000,000	A	None
Life and Health Guarantee Association		None	None
Maternity Home[5]	3,500,000	A	None
Meat Processing Facility Investment	2,000,000	A	2021
Missouri Health Insurance Pool		None	2013
Missouri Manufacturing Jobs	15,000,000	A	2016
Missouri Property & Casualty Guarantee Association		None	None
Missouri Quality Jobs	80,000,000	A	2013
Missouri Works	116,000,000	A	Varies 2025/2030
Neighborhood Preservation	16,000,000	A	None
New Generation Cooperative Incentive	6,000,000	A	2021
New Market	25,000,000	A	2010
Pregnancy Resource Credit	3,500,000	A	None
Public Safety Officer Surviving Spouse		None	2027
Qualified Beef[6]	2,000,000	A	2021
Rebuilding Communities	8,000,000	A	2013
Residential Dwelling Accessibility	100,000	A	2025
Residential Treatment Agency		None	None
Rolling Stock		Approp.[7]	2020
Self-Employed Health Insurance		None	None
Senior Citizen Property Tax		None	None
Shared Care		None	None
Sporting Events Contribution	10,000,000	A	2025
Transportation Development	10,000,000	A	2005
Wine and Grape Production[8]		None	None

[1] The program cap can vary because it is set as a percentage of the amount allocated to Missouri under the federal low income housing tax credit program. Section 135.352, RSMo, provides for 100 percent of the federal allocation; however, the House Budget Committee has lowered the percentage to 72.5 percent of the federal allocation for fiscal years 2021 and 2022.

[2] Some program benefits are discretionary and others are entitlement benefits. Some program benefits expire in 2025 and others in 2030.

[3] The House Budget Committee limited all the New and Expanded Business Facility tax credits under Sections 135.100 to 135.155, RSMo, for fiscal years 2020, 2021, and 2022 to $12 million.

[4] House Bill 430 (2021) removed the $2 million annual limit for fiscal years beginning July 1, 2022.

[5] House Bill 430 (2021) removed the $3.5 million annual limit for fiscal years beginning July 1, 2022.

[6] The House Budget Committee has prohibited use of this credit for each fiscal year from 2019 to 2022.

[7] Although there is no statutory cap, the General Assembly has the authority to appropriate the amount of this tax credit each year.

[8] There is no limit in statute; however, the House Budget Committee has prohibited use of this credit for each fiscal year from 2018 to 2022.

Source: Tax credit analysis forms

TAX CREDIT ANALYSIS

Program Name: Agricultural Product Utilization Contributor Tax Credit Program

Department: Agriculture | **Contact Name & No.:** Jill S. Wood, 573-751-5624 | **Date: 12/31/2020**

Program Category: Agricultural | **Type: Tax Credit____ Other (specify)____**

Statutory Authority: 348.430 RSMo | **Applicable Taxes:** Income (143 RSMo), Franchise (147 RSMo), and Financial Institution (148 RSMo)

Date of Origin: July 2, 1999 1999 H.B. 888

Program Description and Eligibility Requirements:

A contributor who contributes funds to the Missouri Agricultural and Small Business Development Authority may receive a tax credit in an amount up to one hundred percent of such contribution. A contributor can be an individual, partnership, corporation, trust, limited liability company, entity or person that contributes cash funds to the authority. The funds derived from contributions shall be used for financial assistance or technical assistance in the form of value-added grants to rural agricultural business concepts. The authority may also provide or facilitate loans, equity investments, or guaranteed loans for rural agricultural business

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A contributor who contributes funds to the Missouri Agricultural and Small Business Development Authority may receive a tax credit in an amount up to one hundred percent of such contribution. The awarding of the credit is based on the least amount of credits necessary to provide incentive for the contributions.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 6,000,000 None ___X____

Explanation of cap: The aggregate of tax credits issued per fiscal year pursuant to sections 348.430 and 348.432 shall not exceed six million dollars. If on May 1st of each year the Missouri Agricultural and Small Business Development Authority determines that all $6,000,000 will not be utilized as New Generation Cooperative Incentive Tax Credits then the unused credits may be sold as Agricultural Product Utilization Contributor Tax Credits. Credits not issued as New Generation Cooperative Incentive Tax Credits or sold as Agricultural Product Utilization Contributor Tax Credits lapse June 30th of each year.

Explanation of Expiration of Authority: The provision of sections 348.430 RSMo shall expire on December 31, 2021 pursuant to 348.436 RSMo.

Specific Provisions: (if applicable)

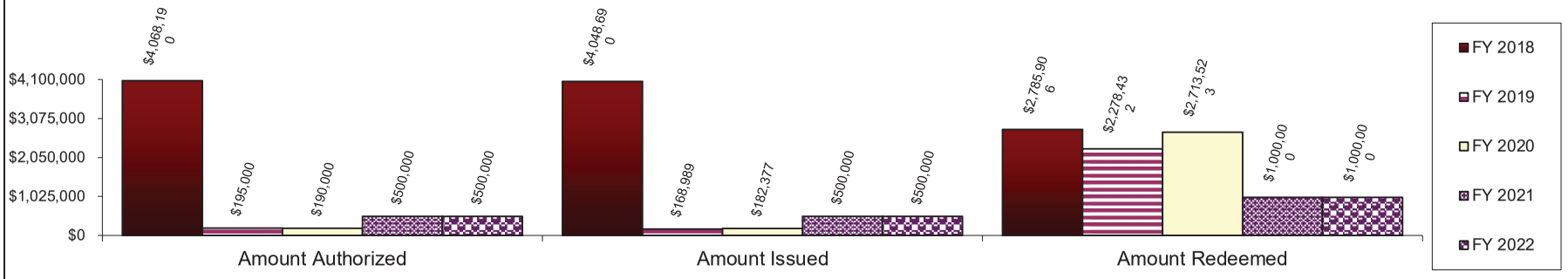
Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	91	11	6	*0*	30	30
Projects/Participants (#)	4	14	23	*11*	25	25
Amount Authorized	$4,068,190	$195,000	$190,000	*$0*	$500,000	$500,000
Amount Issued	$4,048,690	$168,989	$182,377	*$0*	$500,000	$500,000
Amount Redeemed	$2,785,906	$2,278,432	$2,713,523	*$468,203*	$1,000,000	$1,000,000

FY 2020 EST. Amount Outstanding $2,501,839 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Agricultural Product Utilization Contributor Tax Credit Program

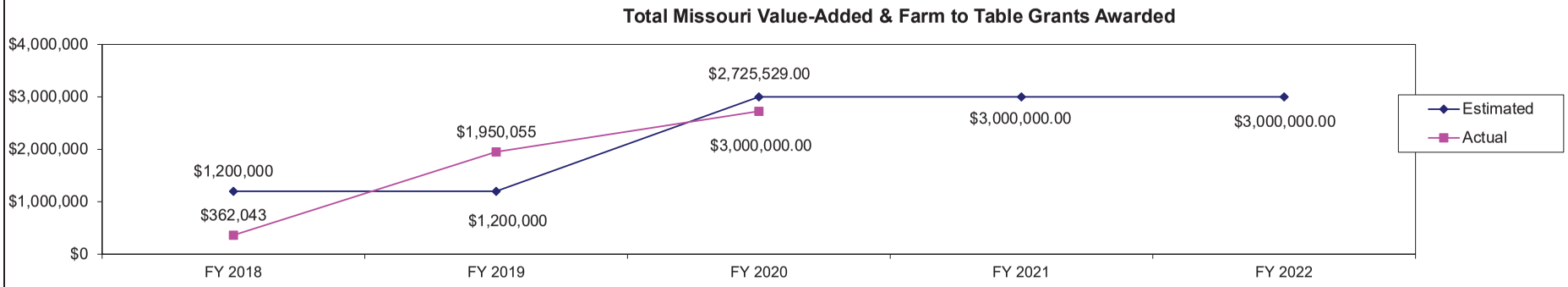
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (FY00-FY19)
BENEFITS		
Direct Fiscal Benefits	$1,375,689	$21,533,814
Indirect Fiscal Benefits	$1,288,411	$36,325,043
Total	$2,664,100	$57,858,857
COSTS		
Direct Fiscal Costs	$2,722,000	$24,941,705
Indirect Fiscal Costs		
Total	$2,722,000	$24,941,705
BENEFIT: COST	**0.98**	**2.32**

Derivation of Benefits: Benefits are based on grant dollars actually paid. Payments are broken into NAICS Codes. Total value-added (direct and indirect fiscal benefits) to the state of Missouri are estimated by IMPLAN. Value-Added Grants are awarded for pre-business start-up costs such as feasibility studies, marketing studies, business planning, etc. and 'Farm to Table' Value-Added Grants.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: If a funded study demonstrates the potential for a project, then the cost of the study becomes one small part of the actual cost of the project. If the project is successful, it generates a good benefit cost ratio. If the study finds that the project is not feasible, the benefits of the project are the savings of investments that would have been lost. In which case the benefit cost ratio is very high. However, this analysis includes only actual grant dollars and does not take into account whether or not a project is feasible. If a project becomes operational and receives New Generation Cooperative Incentive Tax Credits then those benefits are accounted for in the New Generation Cooperative Incentive Tax Credit Program's tax credit analysis.

TAX CREDIT ANALYSIS, FY 2022 BUDGET SUBMISSION

Program Name: New Generation Cooperative Incentive Tax Credit Program

Department: Agriculture	**Contact Name & No.:** Jill S. Wood, 573-751-5624	**Date: 12/31/2020**
Program Category: Agricultural	**Type: Tax Credit____ Other (specify)____**	
Statutory Authority: 348.432 RSMo	**Applicable Taxes:** Income (143 RSMo), Franchise (147 RSMo), and Financial Institution (148 RSMo)	
Date of Origin: July 2, 1999 1999 H.B. 888		

Program Description and Eligibility Requirements:

To induce private investment into "Eligible new generation processing entities" which will; result in the processing of Missouri agricultural commodities and agricultural products into value-added goods, provide substantial benefit to Missouri's agricultural producers, and result in the creation of jobs for Missourians. Eligible "Producer members" investing in an "Eligible new generation processing entity", which is either a "Development facility" or a "Renewable fuel production facility" may receive the tax credit.

"Eligible new generation processing entity" is a partnership, corporation, cooperative, or limited liability company organized or incorporated pursuant to Missouri laws and consisting of not less than twelve members, approved by the authority, for the purpose of owning or operating within Missouri a "Development facility" or a "Renewable fuel production facility" in which producer members; (a) hold a majority of the governance or voting rights of the entity and any governing committee; (b) control the hiring and firing of management; and (c) deliver agricultural commodities or products to the entity for processing, unless processing is required by multiple entities.

"Producer member" is a person, partnership, corporation, trust, or limited liability company whose main purpose is agricultural production that invests cash funds in an eligible new generation processing entity.

"Development facility", a facility producing either a good derived from an agricultural commodity or using a process to produce a good derived from an agricultural product.

"Renewable fuel production facility", a facility producing an energy source which is derived from a renewable, domestically grown, organic compound capable of powering machinery, including an engine or power plant, and any by-product

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The lesser of 50% of the eligible producer members' cash investment in an eligible new generation processing entity or $15,000. However, the members investing in a "Large Capital Project" (capital costs greater than one million dollars) may not receive tax credits totaling more than $1.5 million and members investing in an "Employee Qualified Capital Project" (capital costs greater than fifteen million dollars which employ at least sixty employees) may not receive tax credits totaling more than $3.0 million.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_6,000,000__ None ___X____

Explanation of cap: The aggregate of tax credits issued per fiscal year pursuant to sections 348.430 and 348.432 shall not exceed six million dollars. If on May 1st of each year the Missouri Agricultural and Small Business Development Authority determines that all $6,000,000 will not be utilized as New Generation Cooperative Incentive Tax Credits then the unused credits may be sold as Agricultural Product Utilization Contributor Tax Credits. Credits not issued as New Generation Cooperative Incentive Tax Credits or sold as Agricultural Product Utilization Contributor Tax Credits lapse June 30 of each year.

Explanation of Expiration of Authority: The provisions of sections 348.432 shall expire December 31, 2021 pursuant to 348.436 RSMo.

Specific Provisions: (if applicable)

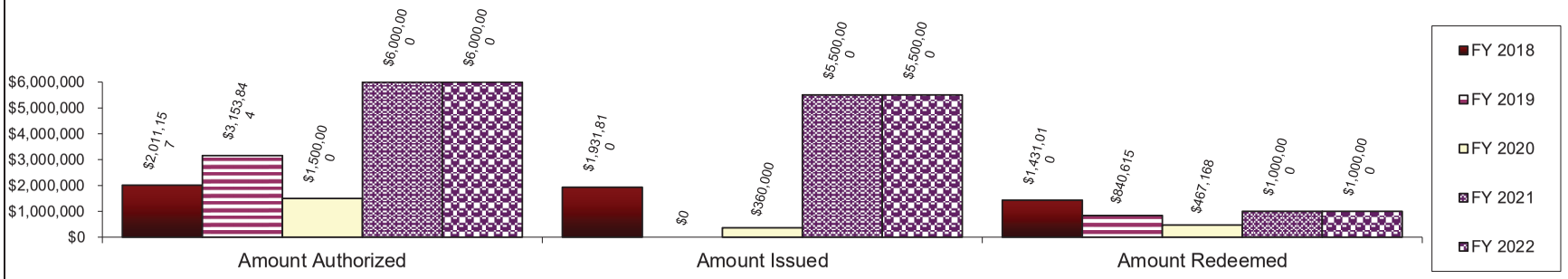
Carry forward 4 years | Carry Back n/a | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	*1,076*	*0*	24	*104*	1,000	1,000
Projects/Participants (#)	*3*	*3*	1	*7*	4	5
Amount Authorized	*$2,011,157*	*$3,153,844*	$1,500,000	*$7,625,000*	$6,000,000	$6,000,000
Amount Issued	*$1,931,810*	*$0*	$360,000	*$934,250*	$5,500,000	$5,500,000
Amount Redeemed	*$1,431,010*	*$840,615*	$467,168	*$49,088*	$1,000,000	$1,000,000

FY 2020 EST. Amount Outstanding	$9,701,383	FY 2020 EST. Amount Authorized but Unissued	$3,125,000

HISTORICAL AND PROJECTED INFORMATION



Comments on performance measure:

Program Name: New Generation Cooperative Incentive Tax Credit Program

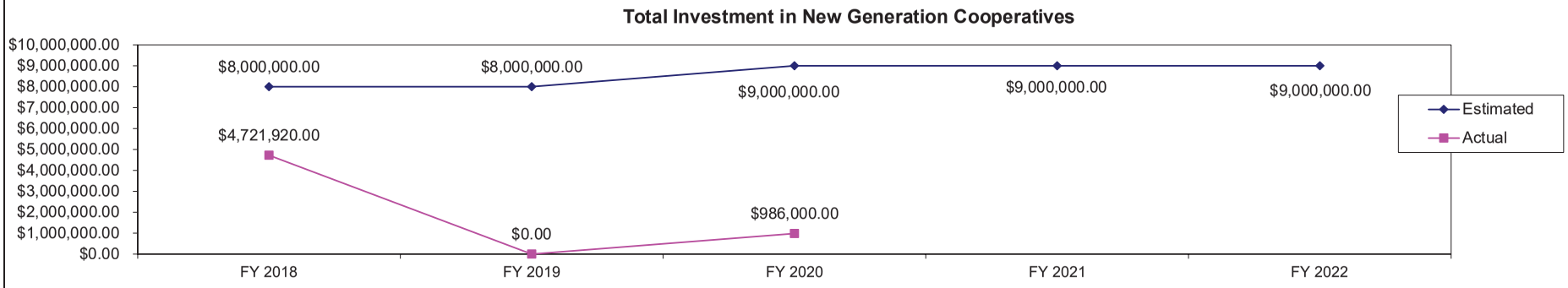
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (FY00-FY19)
BENEFITS		
Direct Fiscal Benefits	$432,000	$69,158,357
Indirect Fiscal Benefits	$540,000	$104,290,893
Total	$972,000	$173,449,250
COSTS		
Direct Fiscal Costs	$482,555	$52,124,272
Indirect Fiscal Costs		
Total	$482,555	$52,124,272
BENEFIT: COST	**2.01**	**3.33**

Derivation of Benefits: The University of Missouri - Columbia was commissioned to study the costs and benefits of this program in 2008. The ratios determined in their study were applied to the FY18 tax credits issued to determine the direct and indirect benefits.
The direct fiscal costs are the tax credits issued * 1.2 (UMC study results)
The indirect fiscal costs are the tax credits issued * 1.5 (UMC study results)

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Meat Processing Facility Investment Tax Credit

Department: Agriculture	**Contact Name & No.:** Jill S. Wood, 573-751-5624	**Date: 12/31/2020**
Program Category: Agricultural	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: 135.686 RSMo	**Applicable Taxes:** Income (143 RSMo Excluding 143.191 to 143.265 RSMo), Franchise (147 RSMo)	

Date of Origin: August 28, 2016 L. 2016 S.B. 665

Program Description and Eligibility Requirements:
To stimulate investment in the meat processing industry in Missouri and to enable the livestock industry to capture more value in the form of further processed meat products. To be eligible, the owner and operator has to complete a meat processing facility modernization and or expansion activity(ies) on or after January 1, 2017 through December 2021; a resident of Missouri; the facility must be in Missouri; certified through E-Verify program and good standing with USDA and or Missouri Department of Agriculture's inspection(s).

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The tax credit is 25% of the total qualifying meat processing facility modernization and or expansion expenses paid in the tax year.
There is a $75,000 maximum tax credit per meat processing facility per tax year allowed

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 2,000,000 None ___X____

Explanation of cap: The tax credits will be issued on an as-received basis until the calendar year limit of $2 million is reached. The annual limit of $2 million is accumulation of Qualified Beef Tax Credit and Meat Processing Facility Investment Tax Credit programs. Any tax credits not issued in any calendar year shall expire and shall not be issued in any subsequent years. Maximum fiscal year amount is set in 135.686.4 RSMo.

Explanation of Expiration of Authority: Not subject to Missouri Sunset Act per RSMo 135.686.10; however, per 135.686.3 For all taxable years beginning on or after January 1, 2017, but ending on or before December 31, 2021, a taxpayer shall be allowed a tax credit for meat processing modernization or expansion related to the taxpayer's meat processing facility.

Specific Provisions: (if applicable)

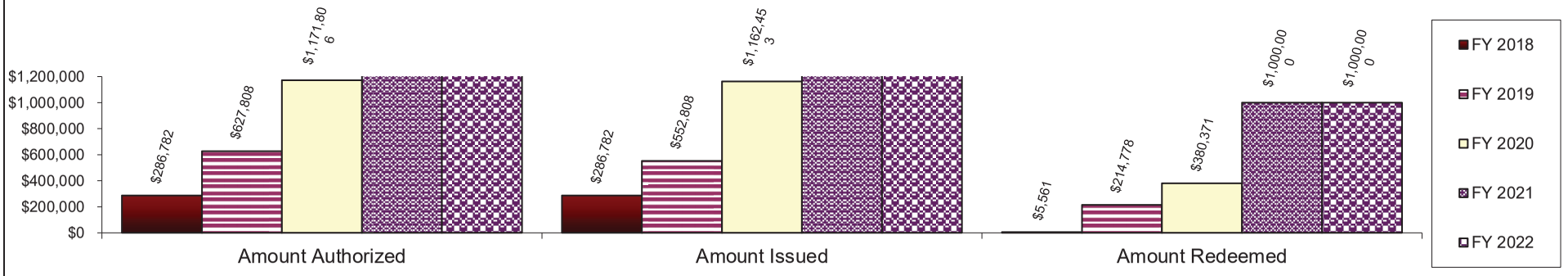
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
4 years	n/a	No	Yes	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	*6*	*6*	21	*5*	25	25
Projects/Participants (#)	*6*	*6*	22	*6*	25	25
Amount Authorized	*$286,782*	*$627,808*	$1,171,806	*$450,000*	$2,000,000	$2,000,000
Amount Issued	*$286,782*	*$552,808*	$1,162,453	*$375,000*	$2,000,000	$2,000,000
Amount Redeemed	*$5,561*	*$214,778*	$380,371	*$248,489*	$1,000,000	$1,000,000

FY 2020 EST. Amount Outstanding	$1,401,332	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Applications for Meat Processing Facility Tax Credits were not accepted until January 1, 2018. The Rule for Meat Processing Facility Investment Tax Credit program did not go into effect until December 30, 2017.

TAX CREDIT ANALYSIS

Program Name: Meat Processing Facility Investment Tax Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

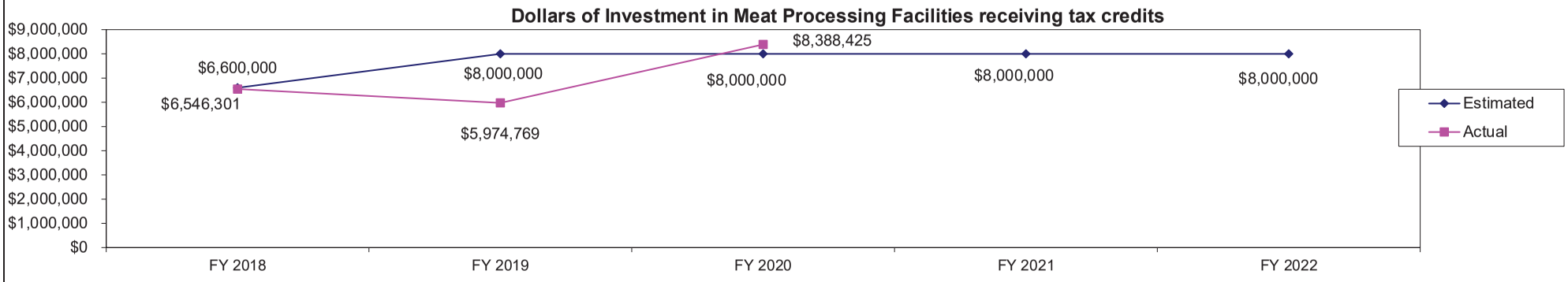
	FY 2020 ACTIVITY	Other Fiscal Period (FY17-FY19)
BENEFITS		
Direct Fiscal Benefits	$616,561	$960,324
Indirect Fiscal Benefits	$2,219,778	$2,160,239
Total	$2,836,339	$3,120,563
COSTS		
Direct Fiscal Costs	$411,475	$251,104
Indirect Fiscal Costs		
Total	$411,475	$251,104
BENEFIT: COST	**6.89**	**12.43**

Derivation of Benefits IMPLAN economic modeling software was used to quantify direct and indirect fiscal benefits to Missouri state taxes. These benefits were derived from construction impacts (based on investment dollars) and operational impacts (based on new direct jobs added at the plants) as a result of modernization and or expansion of the facilities.

FY 2018 was the first year this program was active.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Qualified Beef Tax Credit

Department: Agriculture	**Contact Name & No.:** Jill S. Wood 573-751-5624	**Date: 12/31/2020**
Program Category: Agricultural	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: 135.679	**Applicable Taxes:** Income (143 RSMo Excluding 143.191 to 143.265 RSMo), Franchise (147 RSMo)	
Date of Origin: August 28, 2007 L. 2007 1st Ex. Sess H.B. 1		

Program Description and Eligibility Requirements:
Provide Missouri cattle farmers with an economic incentive to background and or finish Missouri born and raised qualified beef cattle in this state.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

There are two separate tax credit incentives as of August 28, 2016 and the two tax credit amounts are as follows:
·Any cattle weighing 599 lbs or less qualify for the ten cents ($.10) per pound. The calculation is the qualifying sale weight minus the baseline weight multiplied by $.10 per pound provided the sale weight is one hundred (100) pounds or greater than the baseline weight.
·Any cattle weighing 600 lbs or more qualify for the twenty-five cents ($.25) per pound. The calculation is the qualifying sale weight minus the baseline weight multiplied by $.25 per pound provided the sale weight is one hundred (100) pounds or greater than the baseline weight.
·$15,000 maximum credit per tax payer per calendar year allowed.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $__2,000,000 None _____

Explanation of cap:
The tax credits will be issued on an as-received basis until the calendar year limit of $2 million is reached. The annual limit of $2 million is accumulation of Qualified Beef Tax Credit and Meat Processing Facility Investment Tax Credit

Explanation of Expiration of Authority: Not subject to Missouri Sunset Act per RSMo 135.679.8; however, per 135.679.3 For all taxable years beginning on or after January 1, 2009, but ending on or before December 31, 2021, a taxpayer shall be allowed a tax credit for the first qualifying sale and for a subsequent qualifying sale of all qualifying beef animals. The eligibility dates are subject to change due to action by the House Budget Committee on May 18, 2018, stating that no credits are approved for Qualified Beef, pursuant to Section 135.679, RSMo, for any tax year beginning on or after July 1, 2018 and on or before June 30, 2019. This was extended out to June 30, 2021.

Specific Provisions: (if applicable)

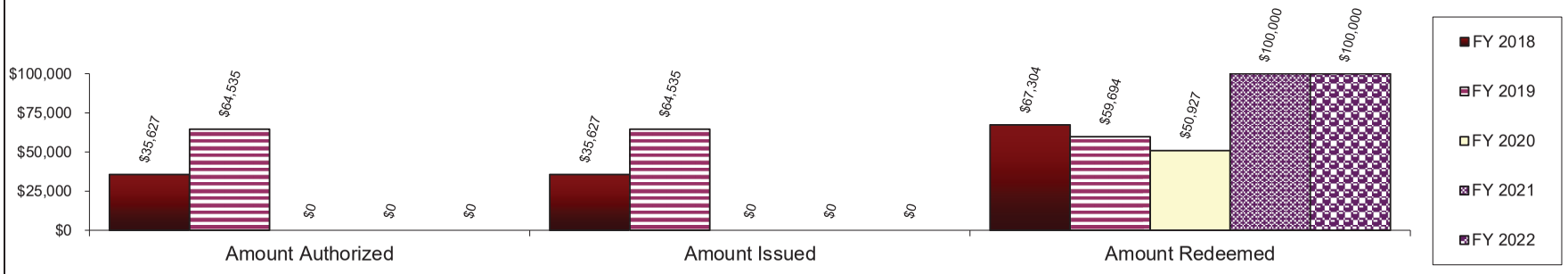
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
4 years	n/a	No	Yes	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	6	7	0	*0*	0	0
Projects/Participants (#)	6	7	0	*0*	0	0
Amount Authorized	$35,627	$64,535	$0	*$0*	$0	$0
Amount Issued	$35,627	$64,535	$0	*$0*	$0	$0
Amount Redeemed	$67,304	$59,694	$50,927	*$21,058*	$100,000	$100,000

FY 2020 EST. Amount Outstanding	$280,127	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: The eligibility dates are subject to change due to action by the House Budget Committee on May 18, 2018, stating that no credits are approved for Qualified Beef, pursuant to Section 135.679, RSMo, for any tax year beginning on or after July 1, 2018 and on or before June 30, 2019. This was extended out to June 30, 2021.

TAX CREDIT ANALYSIS

Program Name: Qualified Beef Tax Credit

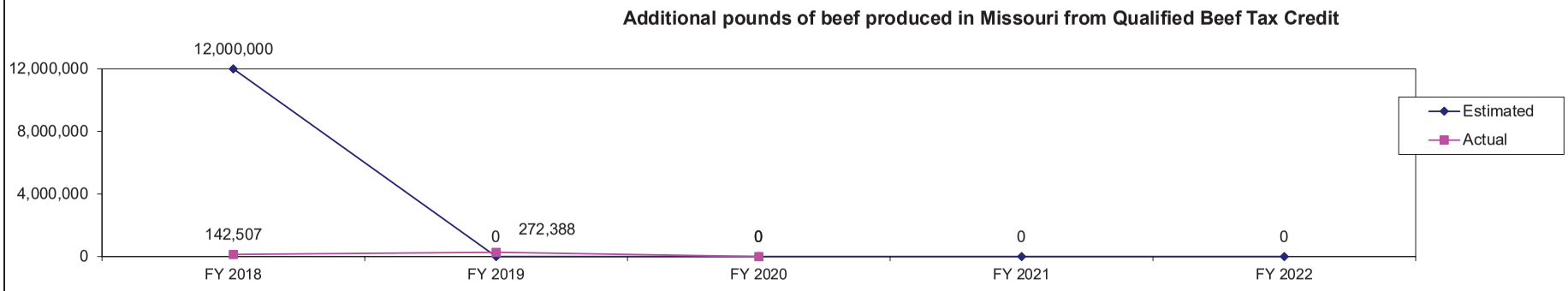
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (FY08-FY19)
BENEFITS		
Direct Fiscal Benefits	$0	$2,684,646
Indirect Fiscal Benefits	$0	$19,354,726
Total	$0	$22,039,372
COSTS		
Direct Fiscal Costs	$52,285	$1,991,284
Indirect Fiscal Costs		
Total	$52,285	$1,991,284
BENEFIT: COST	**0.00**	**11.07**

Derivation of Benefits: Commercial Ag Program estimates that a beef cows has a positive economic impact of $1.36 per pound of beef produced. The direct fiscal benefit is the $.10 /$.25 per pound that was paid in tax credits to the farmer, the indirect fiscal benefit is the other $1.26/$1.11 per pound in economic activity generated from the additional retained beef cattle.
Source: Missouri Value-Added Beef Study, March 2016

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Family Farm Breeding Livestock Loan Program

Department: Agriculture | **Contact Name & No.:** Jill S. Wood (573) 751-5624 | **Date:** 12/31/2020

Program Category: Agricultural | **Type:** Tax Credit__X__ Other (specify)____

Statutory Authority: 348.500, 348.505 RSMo Effective August 2006 | **Applicable Taxes:** Income (143 RSMo), Franchise (147 RSMo), and Financial Institution (148 RSMo)

Date of Origin: August 28, 2006 2006 S.B. 1017

Program Description and Eligibility Requirements:

This program provides Missouri Tax Credits to lenders in lieu of the first year interest being paid on breeding livestock loans made to "small farmers" who are Missouri residents and who have less than $250,000 in gross agricultural product sales per year. Maximum eligible loan cannot exceed 90% of the cost of purchasing breeding livestock. Each small farmer shall be eligible for only one family farm livestock loan per immediate household family & only one type of livestock. The maximum amount of loan for each type of livestock is: Beef or Dairy cattle $75,000; Sheep or Goats $30,000; Swine $35,000.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A lender can request a one time tax credit for the first years interest waived on a loan to a "Small Missouri Farmer" that makes a loan for the purchase of breeding livestock. Each request shall include a true copy of the loan documents.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 300,000 None ___X____

Explanation of cap:

Fiscal year limits are set in 348.505.1 RSMo as are individual loan limits. Beef and dairy = $75,000, swine = $35,000, sheep and goats = $30,000

Explanation of Expiration of Authority: Not addressed in statutory authority.

Specific Provisions: (if applicable)

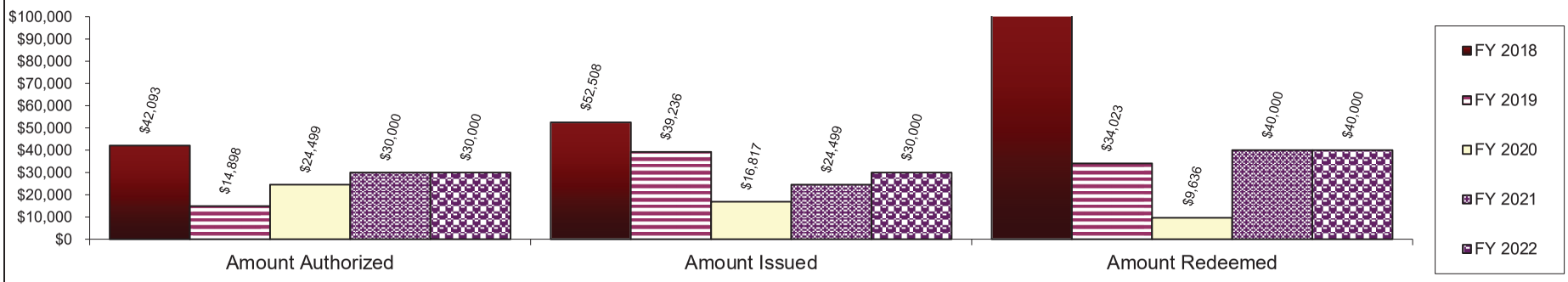
Carry forward: 3 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	*22*	*15*	11	*8*	9	21
Projects/Participants (#)	*22*	*24*	20	*12*	30	30
Amount Authorized	*$42,093*	*$14,898*	$24,499	*$8,308*	$30,000	$30,000
Amount Issued	*$52,508*	*$39,236*	$16,817	*$23,016*	$24,499	$30,000
Amount Redeemed	*$106,558*	*$34,023*	$9,636	*$4,875*	$40,000	$40,000

FY 2020 EST. Amount Outstanding $96,176 | FY 2020 EST. Amount Authorized but Unissued $24,499

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Family Farm Breeding Livestock Loan Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

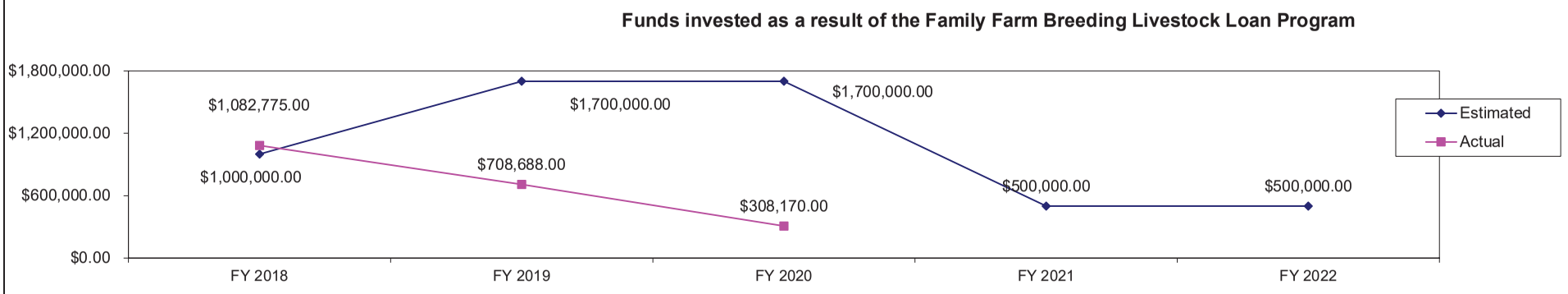
	FY 2020 ACTIVITY	Other Fiscal Period (FY08-FY19)
BENEFITS		
Direct Fiscal Benefits	$16,817	$848,536
Indirect Fiscal Benefits	$162,486	$5,667,272
Total	$179,303	$6,515,808
COSTS		
Direct Fiscal Costs	$23,133	$821,116
Indirect Fiscal Costs		
Total	$23,133	$821,116
BENEFIT: COST	**7.75**	**7.94**

Derivation of Benefits:

University of Missouri Commercial Ag Program estimates that beef cows have a positive economic impact of $1.36 per pound of beef produced.
Source: Missouri Value-Added Beef Study, March 2016
225 beef cows x 90% calf crop x 590 lb wean weight x $1.36/lb

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Wine Producers and Grape Growers

Department: Economic Development	**Contact Name & No.:** Brenda Horstman (573) 751-3713	**Date:** January 2021
Program Category: Agricultural	**Type: Tax Credit** X **Other (specify)**____	
Statutory Authority: 135.700, RSMo	**Applicable Taxes:** Income Tax	

Date of Origin: 1998

Program Description and Eligibility Requirements:
Any grape grower or wine producer within the state can claim an income tax credit for a percentage of the purchase price of all new equipment and materials used directly in growing grapes or producing wine within the state. Taxpayers may apply annually for up to five years.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The tax credit is equal to 25% of the purchase price of all new equipment and materials used directly in growing grapes or producing wine.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None X

Explanation of cap:
There is no cap on this program.

Explanation of Expiration of Authority:

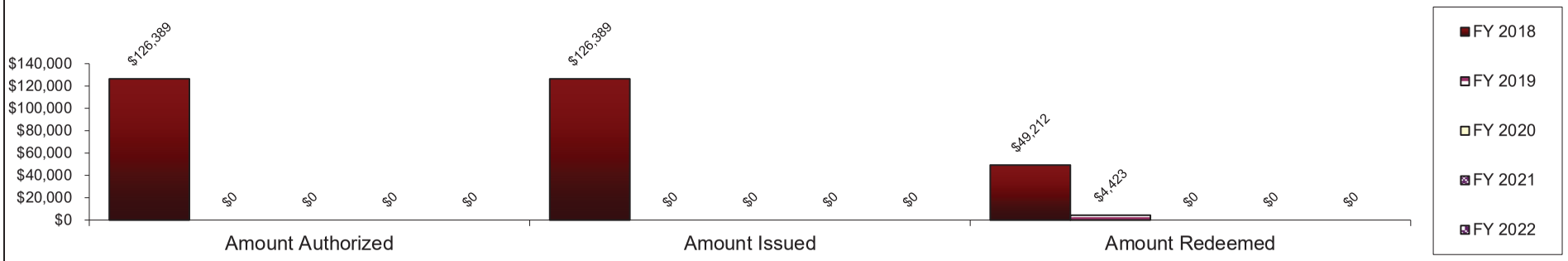
Specific Provisions: (if applicable)
Carry forward n/a Carry Back n/a Refundable No Sellable/Assignable No Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	9	0	0	*0*	0	0
Projects/Participants (#)	9	0	0	*0*	0	0
Amount Authorized	$126,389	$0	$0	*$0*	$0	$0
Amount Issued	$126,389	$0	$0	*$0*	$0	$0
Amount Redeemed	$49,212	$4,423	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: In 2018, 2019 and 2020 the estimates were not approved by the House Budget Committee in tax credit hearings.

TAX CREDIT ANALYSIS

Program Name: Wine Producers and Grape Growers

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

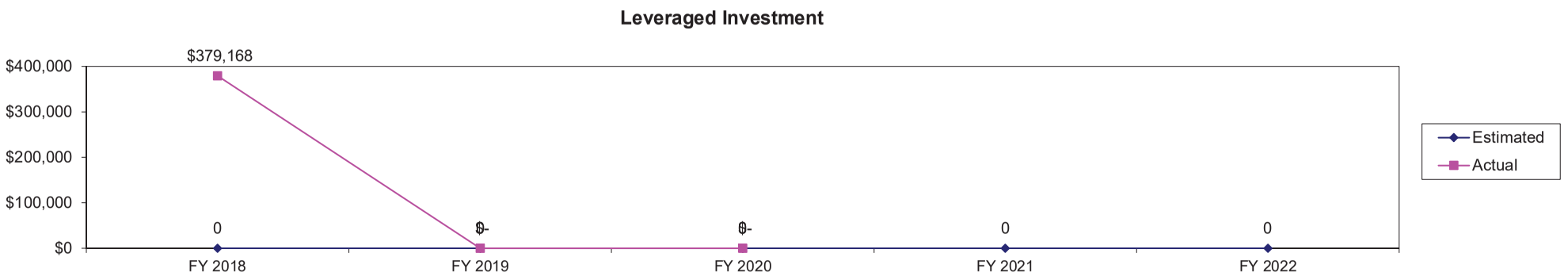
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	$0
Indirect Fiscal Benefits	$0	$0
Total	$0	$0
COSTS		
Direct Fiscal Costs	$0	$0
Indirect Fiscal Costs	$0	$0
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

No new authorizations in 2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri Works - Business Incentives

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)** X (Also Retention of Withholding Taxes of new jobs)

Statutory Authority: Sections 620.2000-620.2020, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 2013

Program Description and Eligibility Requirements:

To qualify, a company must create or retain a minimum number of new jobs at the project facility with average wages of 80%, 90%, 120% or 140% of the county average wage and must offer and pay at least 50% of the health insurance premiums. For-profit and non-profit businesses except for gambling, store front consumer-based retail trade establishments, food and drinking places, public utilities, educational services, religious organizations, public administration, ethanol distillation or production, biodiesel production, healthcare and social services, companies that are delinquent in payment of any nonprotested taxes or other payments, and businesses that have filed or have publicly announced their intention to file for bankruptcy, unless certain requirements are met.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** Yes

Zone Works (2 new jobs, 80% of county average wage, $100,000 investment, located in Enhanced Enterprise Zone) and Rural Works (2 new jobs, 90% of county average wage, $100,000 investment located in a rural county) provide benefits of retention of 100% of the withholdings of the new jobs for 5-6 years. Statewide Works (10 new jobs, 90% of county average wage) provides benefits of retention of withholdings or a combination of retention of withholdings and tax credits for up 9% of payroll on the new jobs . Mega Works 120 and 140 (100 new jobs, 120% and 140% of county average wage respectively) provide benefits of a combination retention of withholdings and tax credits totaling from 6 to 7% respectively to up to 9% of payroll of the new jobs. Retention Works provides benefits of the retention of withholding tax for up to 100% of the withholdings of the new jobs for up to 10 years. Retention Works-Auto Manufacturing ($500M in investment) provides a benefit of tax credits. Qualified Military Projects (10 new jobs, 90% of county average wage, investment as agreed to in proposal) provides tax credits in amount of withholding taxes. Deal Closing Fund (10 new jobs, 100% of county average wage) provides for tax credit within 1 year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $106 million (FY14), $111 million (FY15), $116 million FY16 forward on tax credits None _____

Explanation of cap:

These caps include the authorized amounts for the 4 programs (Quality Jobs, Enhanced Enterprise Zone, Rebuilding Communities, and Development Tax Credit) that Missouri Works is replacing. There is no limit on the retained withholdings for new job creation projects. There is a cap of $6 million for retention projects.

Explanation of Expiration of Authority: Missouri Works sunsets August 28, 2030.

Specific Provisions: (if applicable)

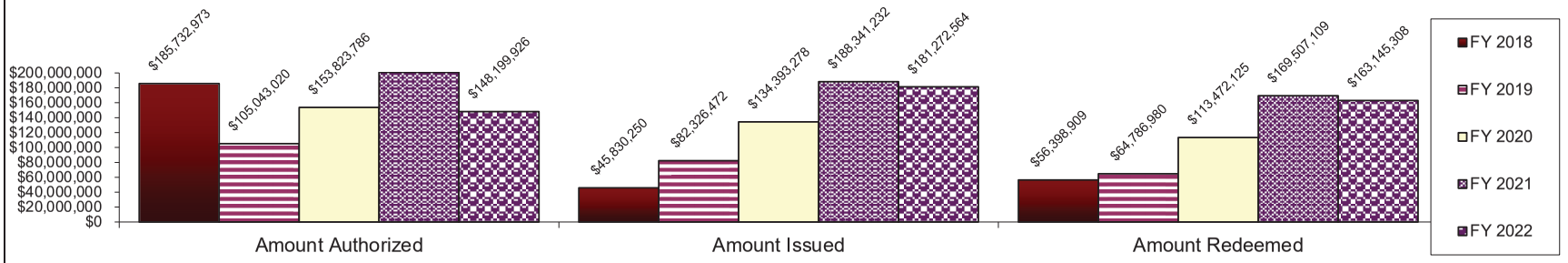
Carry forward: n/a | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	31	50	54	50	61	80
Projects/Participants (#)	141	101	116	54	119	119
Amount Authorized	$185,732,973	$105,043,020	$153,823,786	$177,672,957	$200,784,992	$148,199,926
Amount Issued	$45,830,250	$82,326,472	$134,393,278	$56,484,216	$188,341,232	$181,272,564
Amount Redeemed	$56,398,909	$64,786,980	$113,472,125	$39,248,656	$169,507,109	$163,145,308

FY 2020 EST. Amount Outstanding $40,939,371 | FY 2020 EST. Amount Authorized but Unissued $594,942,933

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: As of the end of FY2020, the total amount approved or closed for MO Works since the beginning of the program is $1,224,885,761. A total of $290,410,925.44 has been disqualified or withdrawn as of the end of FY2020. Total issued amount for the program as of the end of FY2020 is $326,851,835.84. Total redeemed as of the end of FY2020 is $288,019,672.31.

TAX CREDIT ANALYSIS

Program Name: Missouri Works - Business Incentives

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10-Years)
BENEFITS		
Direct Fiscal Benefits	$27,767,536	$184,045,839
Indirect Fiscal Benefits	$22,184,155	$147,038,662
Total	$49,951,691	$331,084,501
COSTS		
Direct Fiscal Costs	$25,637,298	$148,475,805
Indirect Fiscal Costs	$0	$0
Total	$25,637,298	$148,475,805
BENEFIT: COST	**1.95**	**2.23**

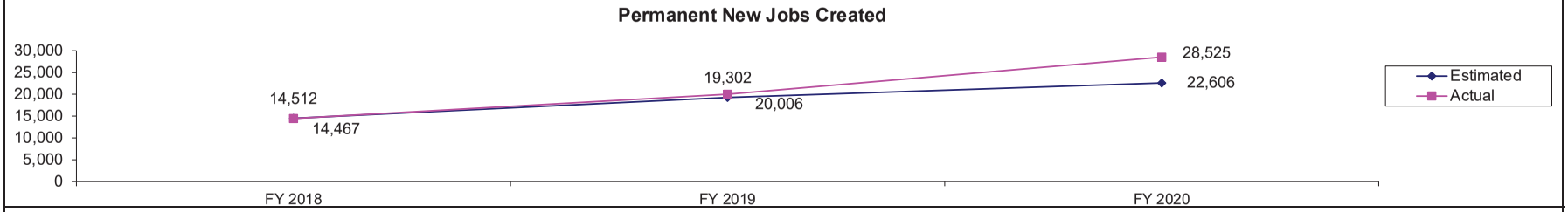
Derivation of Benefits:
Investment: (a) $1,888,992,558 in Non-Residential Investment spending over years 2020-2021.
Employment: (a) 7,063 new jobs scaled up over four years in various manufacturing and services sectors at average wage rates in 2020-2029.
Other Assumptions: (a) N/A
Incentives/Credits: (a) $153,823,786 in Missouri Works tax credits over years 2020-2025.
The multi-year fiscal Benefit-Cost Ratio is 2.22 when other program incentives (Job Retention Training, Customized) are included.
The multi-year fiscal Benefit-Cost Ratio is 3.85 when 4,934 retained jobs are included, assuming all would exit the state but for the incentive.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits:

In FY 2020, every dollar of auth. program tax credits returns
$34.02 in new personal income totaling $872.17 million
$55.35 in new value-added/GSP totaling $1,419.10 million
$102.33 in new economic output totaling $2,623.43 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$84.38 in new personal income totaling $12,528.06 million
$130.63 in new value-added/GSP totaling $19,394.78 million
$246.25 in new economic output totaling $36,562.15 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure: FY2014 was the first year of the program.
The estimated number of jobs is the total projected for all projects for which DED issued benefits during FY18, FY19, and FY20. The actual number is the actual number of jobs reported by those projects issued benefits during FY18, FY19 and FY20. Companies have 2 years after authorization to create the statutory threshold number of jobs and ramp up over time. Many of the jobs estimated will be reported as actual in later years. The actual jobs numbers are totals for the projects to date. They are not net new for the year. These numbers do not include retained projects in the Retention category of the program.

TAX CREDIT ANALYSIS

Program Name: Missouri Quality Jobs

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)** X (Also Retention of Withholding Taxes of new jobs)

Statutory Authority: Sections 620.1875-620.1890, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 2005

Program Description and Eligibility Requirements:

For-profit and non-profit businesses except for gambling, retail trade, food and drinking places, public utilities, educational services, religious organizations, public administration, companies that are delinquent in non-protested taxes or other payments, or any company that has filed for or has publicly announced its intention to file for bankruptcy are eligible provided the average wage of the new jobs equals or exceeds the county average wage and the company offers health insurance and pays at least 50% of the premium. To qualify, the company must create a minimum number of new jobs at the project facility within 2 years.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The benefits of the program are the retention of 100% of the state withholding tax of the new jobs for 3 or 5 years for small/expanding businesses (20+ new jobs in rural areas and 40+ new jobs in non-rural areas); or a combination of the retention of 100% of the state withholding tax of the new jobs and state tax credits for 5 years for technology businesses (10+ new jobs) and high impact businesses (100+ new jobs), based on a percentage (from 3 to 7%, depending on the average wage of the new jobs and the amount of local incentives) of the payroll of the new jobs.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $80 million None _____

Explanation of cap: The cap increased from $40 million to $60 million in tax credits beginning Aug. 2008. The cap increased to $80 million beginning June 4, 2009 . Up to $3 million of the cap may be used for job retention projects approved by the Quality Jobs Advisory Task Force, with no tax credits issued after August 30, 2013. Up to $500,000 of the cap may be used for small business job retention and flood relief projects, with no tax credits approved after August 30, 2010. The tax credit maximums applying to technology and high impact business projects were removed for newly approved projects as of June 4, 2009. There is no limit on the retention of withholding taxes.

Explanation of Expiration of Authority: No tax credits shall be issued for job retention projects approved after August 30, 2013. No tax credits shall be issued for small business job retention and flood relief projects approved after August 30, 2010. No new projects may be proposed after August 27, 2013.

Specific Provisions: (if applicable)

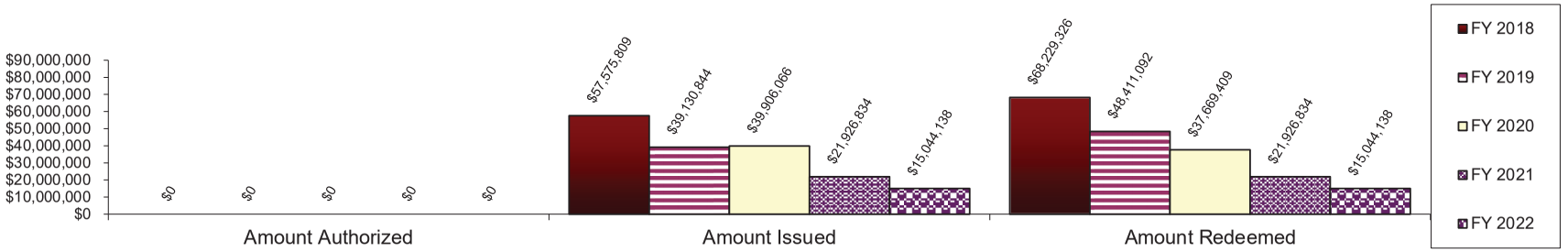
Carry forward n/a | Carry Back n/a | Refundable Yes | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	52	48	29	*16*	19	
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$57,575,809	$39,130,844	$39,906,066	*$13,551,678*	$21,926,834	$15,044,138
Amount Redeemed	$68,229,326	$48,411,092	$37,669,409	*$9,414,776*	$21,926,834	$15,044,138

FY 2020 EST. Amount Outstanding $12,279,402 | FY 2020 EST. Amount Authorized but Unissued $47,277,514

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: As of the end of FY2020, the total amount Authorized for Quality Jobs since the beginning of the program is $889,887,015.47. Of that amount, $286,732,994.30, has been disqualified/withdrawn without any benefits being paid out. Other projects have ceased receiving benefits in the middle of their projects. The total amount Issued for Quality Jobs is $533,442,169.79 and the total amount of redemptions is $518,214,156.34.

TAX CREDIT ANALYSIS

Program Name: Missouri Quality Jobs

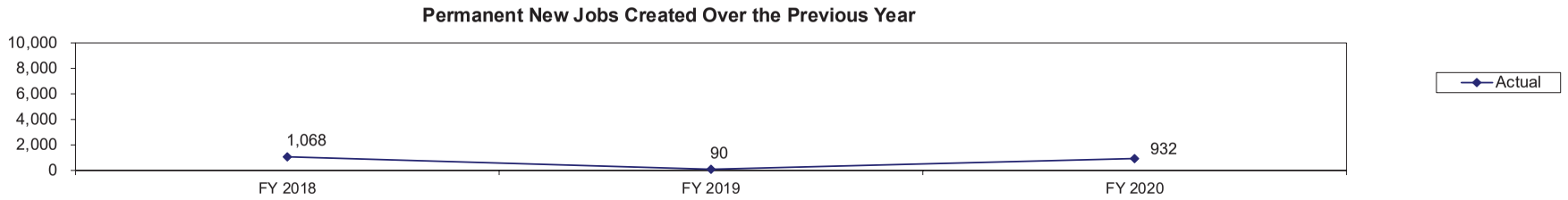
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:
No new authorizations in FY 2020. The Quality Jobs Annual Report has the overall program cost/benefit analysis.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: For projects reporting in the fiscal year, This is the number of new jobs over the previous year reported. As the program winds down, the lower the net new job numbers go, as companies reach their targets. The companies still receive benefits for new jobs over their base employment.

TAX CREDIT ANALYSIS

Program Name: Manufacturing Jobs Acts

Department: Economic Development	**Contact Name & No.:** Brenda Horstman (573) 751-3713	**Date:** January 2021
Program Category: Business Retention	**Type: Tax Credit___ Other (specify)_ X_** (Retention of Withholding Taxes)	
Statutory Authority: Section 620.1910, RSMo	**Applicable Taxes:** Withholding Tax	
Date of Origin: 2010		

Program Description and Eligibility Requirements:

A business with NAICS code of 33611 may retain withholding taxes in the amount of 100% for retained full time employees for the creation of a new product line for 10 years or retain 50% of the withholding taxes for the modification or expansion to an existing product for 7 years. A qualified supplier of an eligible manufacturer may retain 100% of withholding taxes for new jobs (creation of 5 new jobs threshold to qualify) for a period of 3 years or, if wages are in excess of 120% of county average, for 5 years.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The eligible manufacturer commits to make a capital investment of at least $75,000 per retained job, or in the case of a modified / expansion of an existing product, commits to make a capital investment of at least $50,000 within no more than two years of the date the company begins to retain withholdings. For the eligible supplier, the company must derive more than 10% of the total annual sales from the qualified manufacturer and add five or more new jobs.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $15 million per year for manufacturing companies None _____

Explanation of Cap: Maximum amount of withholding tax that can be retained by any one qualified manufacturing company shall not exceed $10 million per calendar year and the aggregate amount for all qualified manufacturing companies shall not exceed $15 million per calendar year. There are no annual limits for qualified suppliers.

Explanation of Expiration of Authority: This program sunset October 12, 2016.

Specific Provisions: (if applicable)

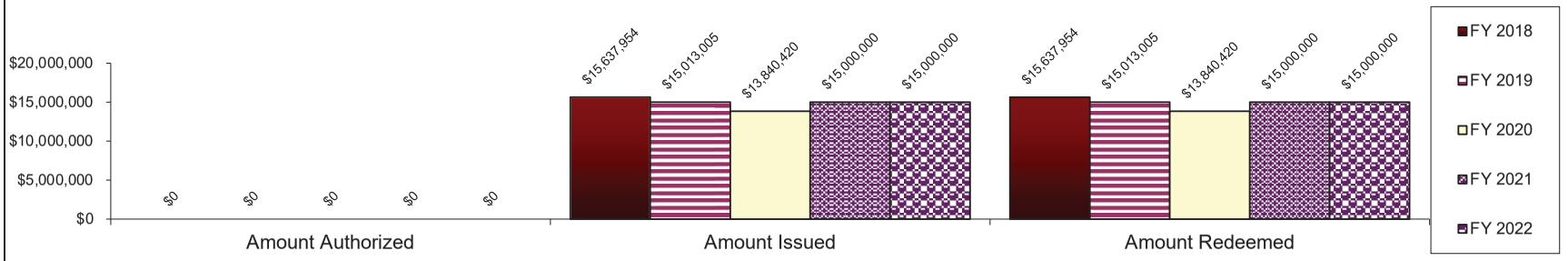
Carry forward n/a Carry Back n/a Refundable No Sellable/Assignable No Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	N/A	N/A	N/A	N/A	N/A	N/A
Projects/Participants (#)	0	0	0	0	0	0
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$15,637,954	$15,013,005	$13,840,420	$13,354,654	$15,000,000	$15,000,000
Amount Redeemed	$15,637,954	$15,013,005	$13,840,420	$13,354,654	$15,000,000	$15,000,000

FY 2020 EST. Amount Outstanding $0 | FY 2020 EST. Amount Authorized but Unissued $31,751,872

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Issuance and redemptions happens at the same time; so there is $0 in outstanding, which is the issued but not yet redeemed.

TAX CREDIT ANALYSIS

Program Name: Manufacturing Jobs Acts

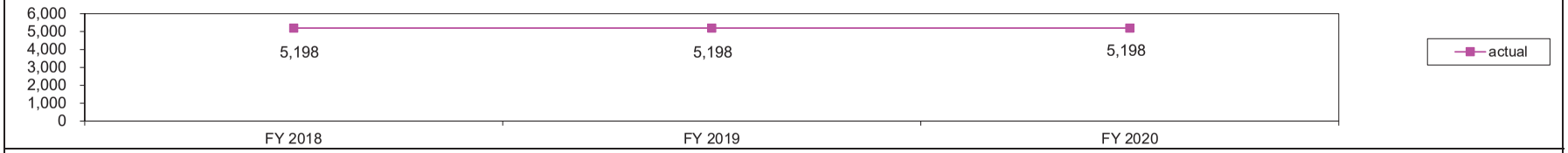
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

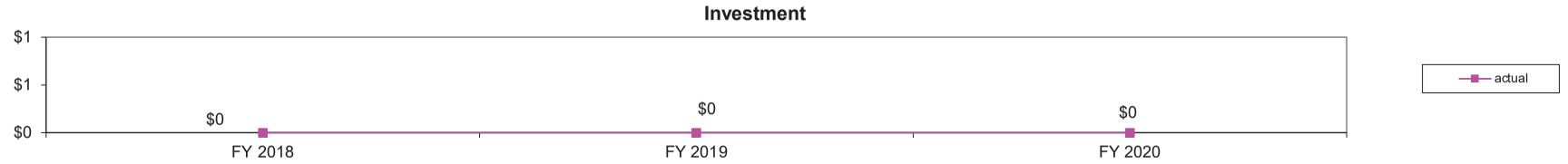
Derivation of Benefits:
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Same jobs retained each year.



Comments on Performance Measure: No additional investment reported in FY2020. The manufacturers have reported their investments in previous years. Suppliers are not required to report investment.

TAX CREDIT ANALYSIS

Program Name: Business Use Incentives for Large-Scale Development (BUILD)

Department: Economic Development | **Contact Name & No.:** Ryan Vermette (573) 526-0772 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 100.700-100.850, RSMo | **Applicable Taxes:** Income Tax, Bank Tax, Insurance Premium Tax, Other Financial Institution Tax

Date of Origin: 1996

Program Description and Eligibility Requirements:

The incentives offered by the BUILD Missouri Program are designed to offset infrastructure and other capital costs of certain large projects by making the cost of investing in Missouri more competitive. The costs are financed through the issuance by the Board of certificates (bonds or notes) the principal and interest on which will be repaid by the business. Businesses are then reimbursed for these repayments through the issuance by the Board of Missouri State income tax credits. The businesses may use these credits against taxes, which would otherwise be due, or to obtain a refund if the business has no Missouri income tax liability. All businesses that manufacture, process (including agricultural processing) or assemble products are eligible. Businesses that conduct research and development or provide services in interstate commerce are also eligible. Certain office industries are also eligible. A manufacturing business must invest a minimum of $15 million and 100 new jobs. An office business must invest a minimum of $10 million and 500 jobs. There are other factors.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The award is computed based on principal, interest and board fees annually and limited to be no more that 5% of gross wages of each eligible employee whose job was created as a result of the project.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $25,000,000 None _____

Explanation of cap:

Aggregate amount of debt reduction assessments of all companies with bonds outstanding and still active shall not exceed $25 million annually. Beginning with FY 2018 Actual, the Amount Authorized is reported as the total authorized credits available to be issued to all companies during the fiscal year.

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

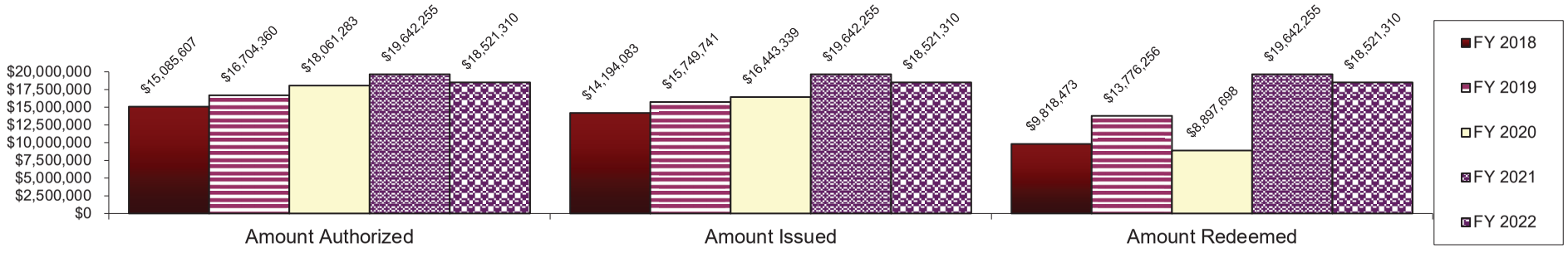
Carry forward: n/a | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	45	40	33	*10*	47	44
Projects/Participants (#)	40	41	42	*45*	45	42
Amount Authorized	15,085,607	16,704,360	$18,061,283	*$19,642,255*	$19,642,255	$18,521,310
Amount Issued	14,194,083	15,749,741	$16,443,339	*$2,438,453*	$19,642,255	$18,521,310
Amount Redeemed	9,818,473	13,776,256	$8,897,698	*$1,135,102*	$19,642,255	$18,521,310

FY 2020 EST. Amount Outstanding $24,105,797 | FY 2020 EST. Amount Authorized but Unissued $173,864,385

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Business Use Incentives for Large-Scale Development (BUILD)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$6,358,298	$67,068,933
Indirect Fiscal Benefits	$6,026,180	$63,565,664
Total	$12,384,478	$130,634,597
COSTS		
Direct Fiscal Costs	$2,580,539	$34,393,404
Indirect Fiscal Costs	$0	$0
Total	$2,580,539	$34,393,404
BENEFIT: COST	**4.80**	**3.80**

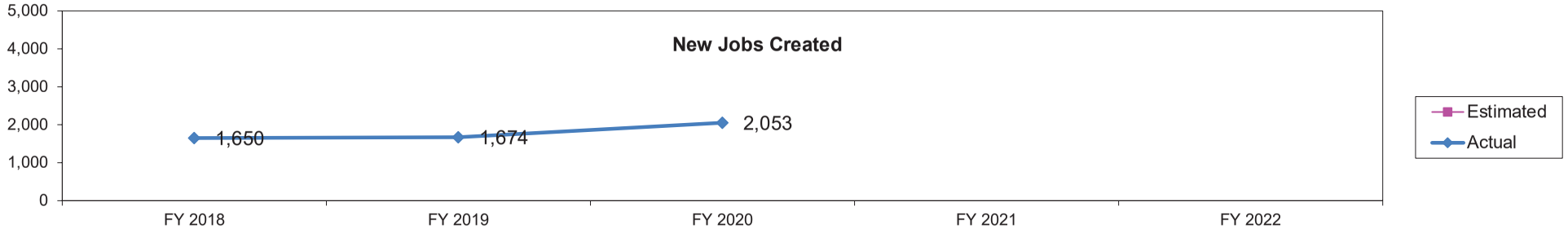
Derivation of Benefits:
Investment: (a) $372,631,679 in Non-Residential Investment spending over years 2020-2024. (b) $103,780,000 in Durable Equipment spending over years 2020-2024.
Employment: (a) 2053 jobs scaled up over three years in a variety of industries (Primary Metal Mfg, Fabricated Metal Mfg, Professional, Technical, and Scientific Services) at average wage rates in 2020-2033.
Other Assumptions: (a) N/A
Incentives/Credits: (a) $38,708,087 in BUILD over years 2020-2034.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.19 when other program incentives (Missouri Works, Training) are included.

Other Benefits:

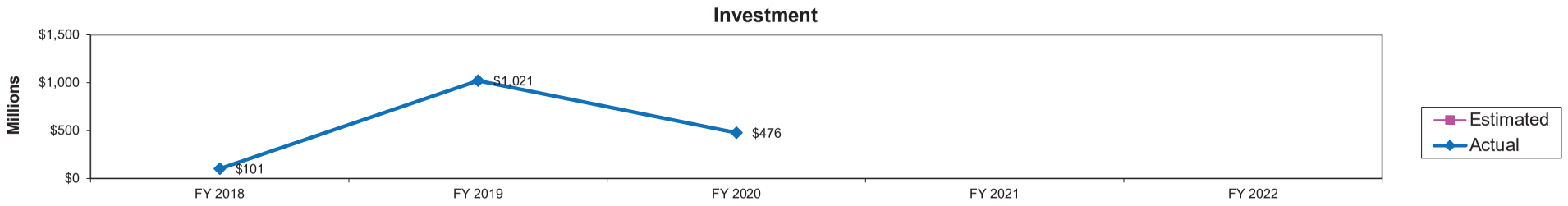
In FY-2020, every dollar of auth. program tax credits returns
$118.03 in new personal income totaling $304.58 million
$183.85 in new value-added/GSP totaling $474.44 million

Over 15 YEARS, every dollar of auth. program tax credits returns
$180.89 in new personal income totaling $6,221.25 million
$227.66 in new value-added/GSP totaling $7,830.05 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: New and Expanded Business Facility Credit (BFC)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 135.100-135.258, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Insurance Company Retaliatory Tax

Date of Origin: 1980

Program Description and Eligibility Requirements:
Program has sunset as of January 1, 2005 except that headquarters that commence operations before January 1, 2020 may be eligible for the program. Tax credits given to eligible applicants who establish new facilities or expand existing ones. At least two new jobs must be created or maintained and at least $100,000 of new investment.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The tax credit is equal to $75 to $150 per new job and per $100,000 of new investment each year for 10 years.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ____X____

Explanation of cap: N/A

Explanation of Expiration of Authority: No revenue-producing enterprise shall receive the incentives set forth in sections 135.100 to 135.150 for facilities commencing operations on or after January 1, 2005. SB 1155 (2004). Headquarters may receive incentives for facilities commencing operations on or after January 1, 2005 but not on or after January 1, 2020.

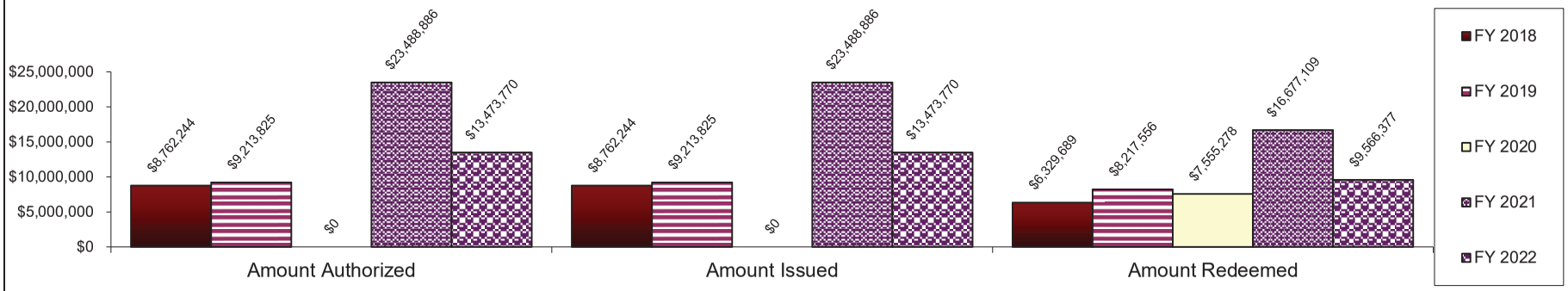
Specific Provisions: (if applicable)
Carry forward: 5 years | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:
Carry forward, Refundable and Sellable/Assignable provisions are limited in application.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	8	8	0	9	19	9
Projects/Participants (#)	8	8	0	9	10	9
Amount Authorized	$8,762,244	$9,213,825	$0	$9,559,547	$23,488,886	$13,473,770
Amount Issued	$8,762,244	$9,213,825	$0	$9,559,547	$23,488,886	$13,473,770
Amount Redeemed	$6,329,689	$8,217,556	$7,555,278	$9,201,072	$16,677,109	$9,566,377

FY 2020 EST. Amount Outstanding $10,065,926 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: FY2020 projects auth/issuances delayed due to COVID pandemic; FY2021 will reflect FY2020 and FY2021 (for CY2019 & 2020 investment and jobs)

TAX CREDIT ANALYSIS

Program Name: New and Expanded Business Facility Credit (BFC)

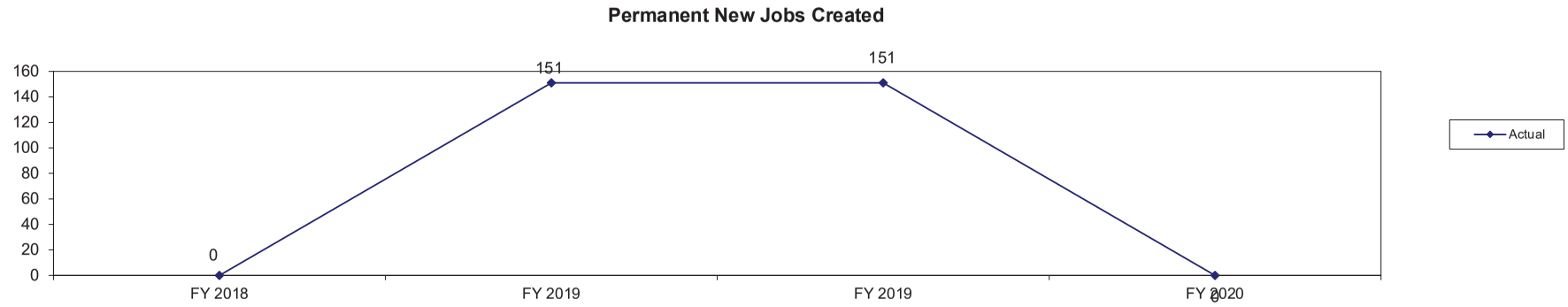
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:
No new authorizations for FY2020

Other Benefits:
Over 20 YEARS, every dollar of auth. program tax credits returns

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Benefits are based on the number of new jobs above the base. For the purposes of reporting, the number that is indicated here is net new year to year, so that there is no double counting of new jobs. For the projects for which credits were issued, the jobs were not net new for this fiscal year but did have new jobs over the base. The job numbers that were created in FY2020 will be reflected in FY2021 due to the timing of authorization and issuance of credits.

Comments on Performance Measure: Benefits are based on the amount of investment above the base. For purposes of reporting, the amount that is indicated here is net new year to year, so that there is no double counting of new investment. The investment that was created in FY2020 will be reflected in FY2021 due to the timing of authorization and issuance of credits.

TAX CREDIT ANALYSIS

Program Name: Enhanced Enterprise Zone (EEZ)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 135.950-135.973, RSMo | **Applicable Taxes:** Income Tax

Date of Origin: 2004

Program Description and Eligibility Requirements:

Tax credits to new or expanding businesses in enhanced enterprise zones. At least two new jobs must be created or maintained and at least $100,000 of new investment within the zone. Business eligibility determined by the zone based on creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development. Businesses also qualify for local abatement.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Tax credits shall be the lesser of a formula amount based on number of jobs created, number of employees who are residents of the zone, number of employees paid wages above the county average wage and amount of new capital investment OR an amount authorized by DED that is limited to the projected state economic benefit. The credits may be provided each year for up to ten tax years after the project commences operations.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $24 million None _____

Explanation of Cap: Annual calendar year cap increased from $4 million to $7 million beginning January 1, 2007. Effective December 2007, the annual calendar year cap increased again from $7 million to $14 million. Effective August 28, 2008, the annual calendar year cap increased to $24 million.

Explanation of Expiration of Authority: No new projects may be proposed after August 27, 2013.

Specific Provisions: (if applicable)

Carry forward n/a | Carry Back n/a | Refundable Yes | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	67	48	20	*6*	7	4
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$6,135,524	$6,126,939	$2,245,451	*$1,041,076*	$1,657,229	$1,075,993
Amount Redeemed	$5,569,118	$4,928,628	$4,715,926	*$763,937*	$1,657,229	$1,075,993

FY 2020 EST. Amount Outstanding $2,143,792 | FY 2020 EST. Amount Authorized but Unissued $5,107,238

HISTORICAL AND PROJECTED INFORMATION

Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Enhanced Enterprise Zone (EEZ)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

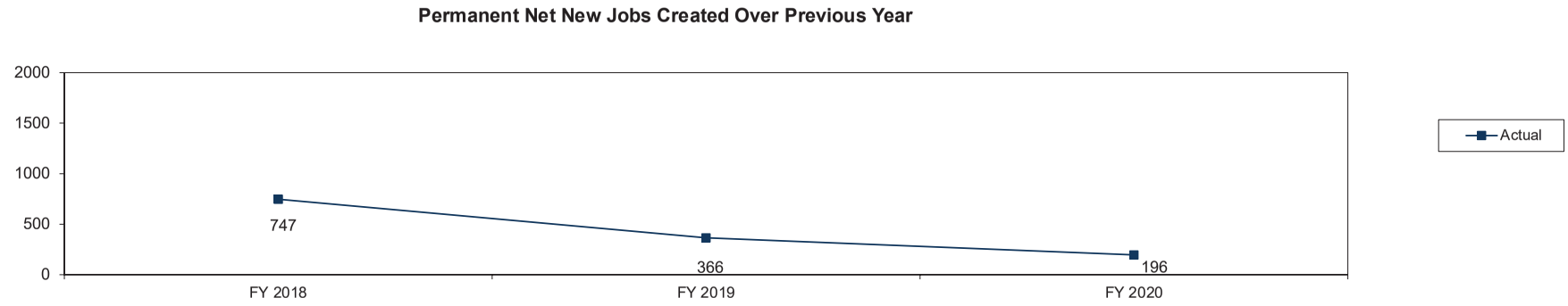
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

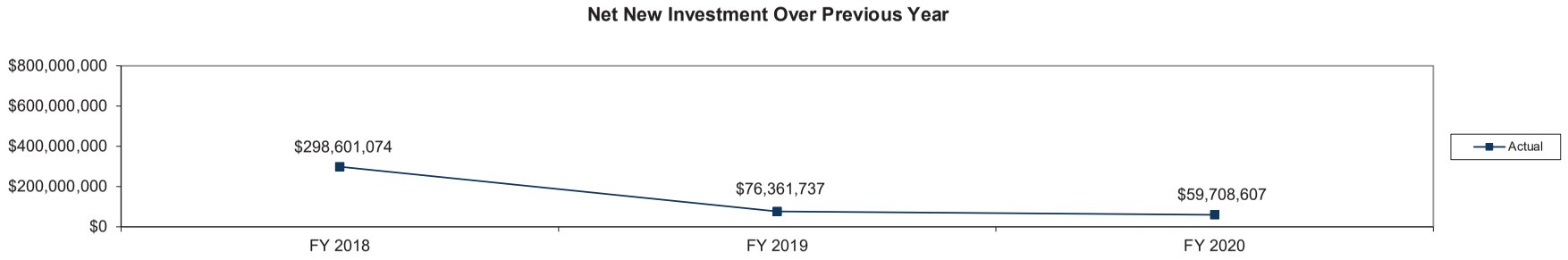
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Program is winding down and there are fewer projects participating in the program.



Comments on Performance Measure: Program is winding down and there are fewer projects participating in the program.

TAX CREDIT ANALYSIS

Program Name: Missouri Examination Fee and Other Fee Credit

Department: Commerce and Insurance | **Contact Name & No.:** Grady Martin 573-751-7223 | **Date:** 1/29/2021

Program Category: Business Recruitment | **Type: Tax Credit**__X__ **Other (specify)**____

Statutory Authority: Chapter 148.400 RSMo | **Applicable Taxes:** Missouri Insurance Premium Tax

Date of Origin: 1945; newest update effective 8/28/2001

Program Description and Eligibility Requirements:

The Missouri Examination Fee and Other Fee Credit allows the total cost of an examination paid by an insurance company to be taken as a tax credit against premium tax due, as well as any income taxes, franchise taxes, personal property taxes, valuation fees and/or registration fees paid. Premium tax is split between General Revenue and County Foreign or County Stock funds.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Credit is applied against same year premium tax due. If credit exceeds premium tax due, only excess examination fee credit can be carried forward--up to five years. Carry forward credit is taken against General Revenue portion of premium tax only.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: N/A

Explanation of Expiration of Authority: N/A

Specific Provisions: (if applicable)

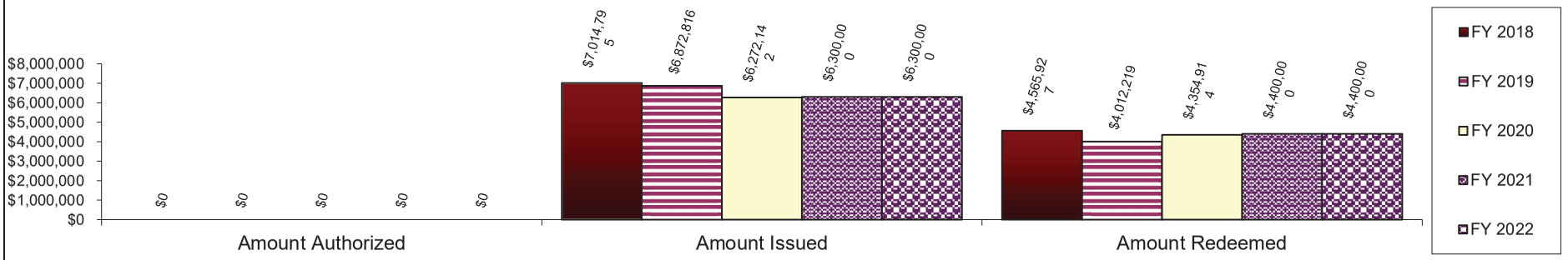
Carry forward: 5 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions: Carry forward is taken against General Revenue only. Carry forward began in tax year 2003 per SB 193 (2001) and only applies to the examination fee credit (148.400 RSMo.)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	n/a	n/a	n/a	n/a	n/a	n/a
Projects/Participants (#)	52	48	n/a	n/a	n/a	n/a
Amount Authorized	n/a	n/a	n/a	n/a	n/a	n/a
Amount Issued	$7,014,795	$6,872,816	$6,272,142	*$0*	$6,300,000	$6,300,000
Amount Redeemed	$4,565,927	$4,012,219	$4,354,914	*$0*	$4,400,000	$4,400,000

FY 2020 EST. Amount Outstanding $8,836,468 | FY 2020 EST. Amount Authorized but Unissued n/a

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:
Typically only the companies domiciled in Missouri take this credit as it often results in an increase in retaliatory tax of that amount for foreign (non-Missouri based) insurers. Due to this only about 55% of examination costs are taken each year in tax credits. Consequently, the department believes most carry-over each year will eventually expire.

TAX CREDIT ANALYSIS

Program Name: Missouri Examination Fee and Other Fee Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS	*see Derivation of Benefits section	
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total		
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total		
BENEFIT: COST		

Derivation of Benefits: The state has not conducted an economic analysis of Insurance Tax Credits, but in the state's 2010 (updated in 2012) Missouri Tax Credit Review Commission Report, this tax credit was considered a feature of Missouri's overall tax structure, rather than a true "tax credit" as that term is used to describe the state's various programs designed to provide an economic incentive or achieve a social outcome. In the report the credit's purpose was described as an attempt to equalize the burden on insurance companies, which, unlike other businesses when calculating income tax liability, cannot deduct certain fees and taxes as operating expenses when calculating their premium tax liability. The report stated that elimination or reduction of this credit would increase taxes on insurance companies above the taxes imposed on otherwise similarly situated industries.

Other Benefits:
Under Chapter 148.400, RSMo., insurance companies are permitted a tax credit for the costs of insurance examinations conducted by the department. Examination costs are business expenses that are similar to corporate expenses deducted when calculating income tax. Due to their tax structure, insurers account for operating expenses through a premium tax credit rather than an income tax deduction.

PERFORMANCE MEASURE(S)

Insurance Companies Redeeming the Examination Fee & Other Fee Tax Credit

	CY 2018 Actual	CY 2019 Actual	CY 2020 Actual	CY 2021 Estimate	CY 2022 Estimate	CY 2023 Estimate
Domiciled Insurance Companies	41	34	38	40	40	40
Foreign Insurance Companies	11	14	15	17	17	17
Total	52	48	53	57	57	57

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Amateur Sporting Tax Credit - Ticket Sales

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)**

Statutory Authority: Section 67.3000, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 2013

Program Description and Eligibility Requirements:

This program provides a tax credit that is designed to encourage the location of competitively bid amateur sporting events in Missouri. The program is available to: "certified sponsors" active in the National Association of Sports Commissions, "endorsing counties", "endorsing municipalities", and "local organizing committees".

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Eligible applicants can be awarded up to the lesser of $5 per event ticket, or 100% of eligible costs. Eligible costs include: 1) costs necessary for conducting the sporting event, 2) costs relating to the preparations necessary for the conduct of the sporting event, and 3) the applicant's pledged obligations to the site selection organization as evidenced by the support contract.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $3 million None _____

Explanation of cap:
No more than $3 million dollars in tax credits can be issued in a given fiscal year.

Explanation of Expiration of Authority: The Amateur Sporting Tax Credit sunsets August 28, 2025.

Specific Provisions: (if applicable)

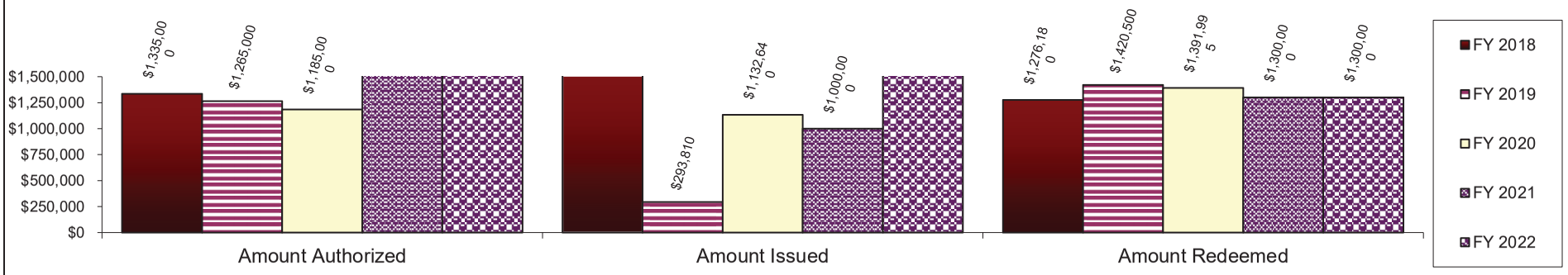
Carry forward: 1 year | Carry Back: 1 year | Refundable: Yes | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	10	5	6	*2*	6	12
Projects (#)	10	5	6	*2*	6	12
Amount Authorized	$1,335,000	$1,265,000	$1,185,000	*$1,670,425*	$2,000,000	$2,700,000
Amount Issued	$1,584,090	$293,810	$1,132,640	*$128,770*	$1,000,000	$2,700,000
Amount Redeemed	$1,276,180	$1,420,500	$1,391,995	*$128,770*	$1,300,000	$1,300,000

FY 2020 EST. Amount Outstanding $0 | FY 2020 EST. Amount Authorized but Unissued $4,371,440

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Projected information is based on 3 year average and known upcoming events.

TAX CREDIT ANALYSIS

Program Name: Amateur Sporting Tax Credit - Ticket Sales

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

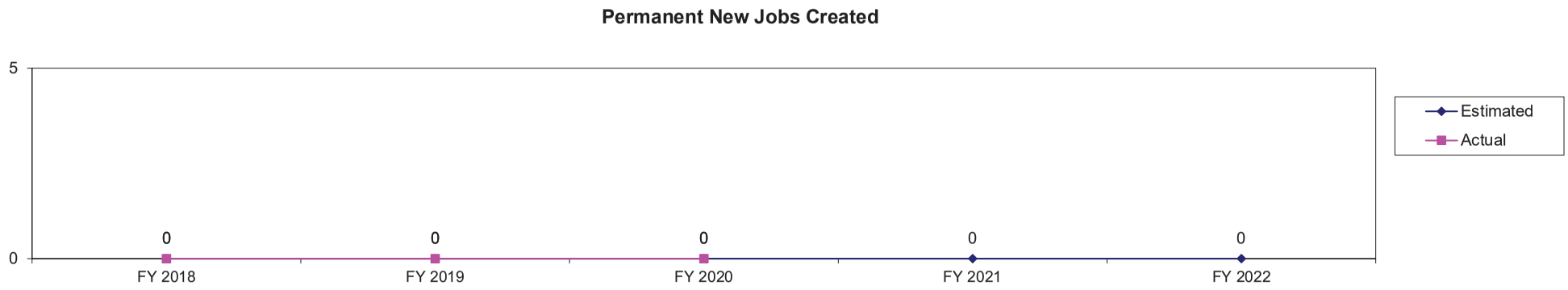
	FY 2020 ACTIVITY	Other Fiscal Period (5 years)
BENEFITS		
Direct Fiscal Benefits	$255,642	$288,949
Indirect Fiscal Benefits	$326,942	$369,538
Total	$582,584	$658,487
COSTS		
Direct Fiscal Costs	$534,835	$534,835
Indirect Fiscal Costs	$0	$0
Total	$534,835	$534,835
BENEFIT: COST	**1.09**	**1.23**

Derivation of Benefits:
Investment: (a) N/A
Employment: (a) N/A
Other Assumptions: (a) 80% of ticket sales estimated for facility operations of $2,334,478 in 2020. (b) 60% (32,361) of the 37,459 expected daily attendees bring new visitor spending of $6,944,837 to the state during events.
Incentives/Credits: (a) $534,835 in Amateur Sports tax credits in year 2020.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns	Over 5 YEARS, every dollar of auth. program tax credits returns
$12.14 in new personal income totaling $6.49 million	$18.57 in new personal income totaling $9.93 million
$19.26 in new value-added/GSP totaling $10.30 million	$21.94 in new value-added/GSP totaling $11.73 million
$33.15 in new economic output totaling $17.73 million	$37.67 in new economic output totaling $20.15 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Film Tax Credit Program

Department: Economic Development	**Contact Name & No.:** Brenda Horstman (573) 751-3713	**Date:** January 2021
Program Category: Business Recruitment	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: 135.750, RSMo	**Applicable Taxes:** Income tax, Bank tax, Insurance Premium tax, Other financial institutions tax	

Date of Origin: 1997

Program Description and Eligibility Requirements:
Provides a tax credit for in-state expenditures for film production projects. Prior to CY 2008, the film had to have an expected in-state expenditure budget in excess of $300,000 to be eligible. After January 1, 2008, films under 30 minutes in length must have an in-state budget in excess of $50,000; films over 30 minutes in length must have an in-state budget in excess of $100,000.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

For years prior to 2008, the tax credit is equal to 50% of the investment in production or production related activities, but may not exceed $1,000,000 per taxpayer, or $1,500,000 for all taxpayers. Starting in 2008, the tax credit is up to 35% of qualified expenditures, but may not exceed $4.5 million annually for all projects.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $4.5 million_____ None

Explanation of cap:
The annual cap is allocated each calendar year to film projects based on pre-applications submitted to DED. Effective January 1, 2008 the annual cap increased from $1,500,000 to $4,500,000.

Explanation of Expiration of Authority: This program sunset in 2013.

Specific Provisions: (if applicable)

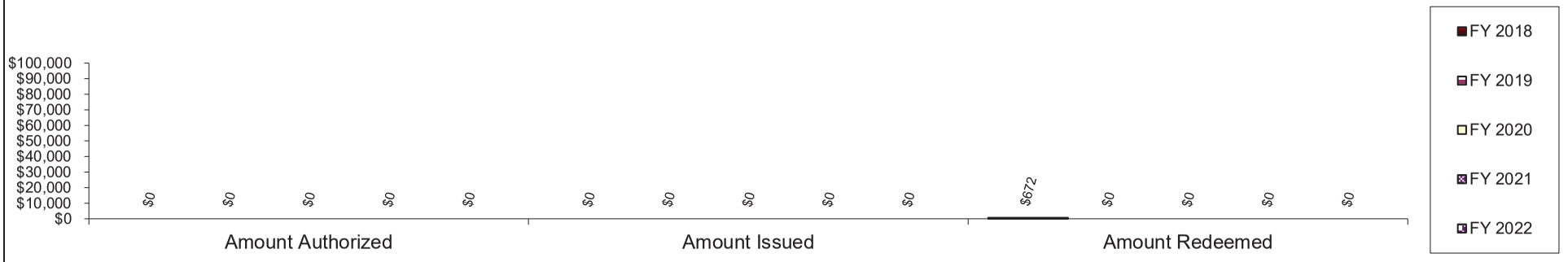
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
5 years	n/a	No	Yes	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$672	$0	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Film Tax Credit Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

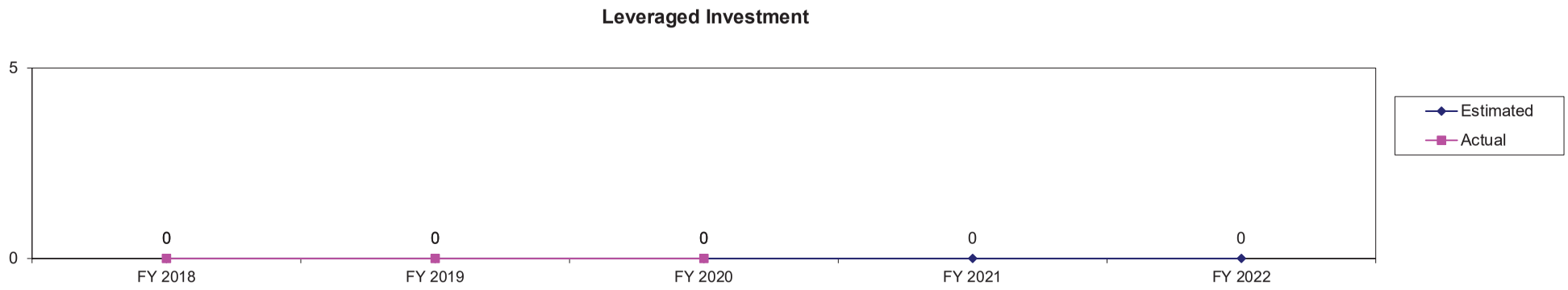
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

No new authorizations in FY20.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Development Tax Credit (DTC)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit__X__ Other (specify)____**

Statutory Authority: 32.100 to 32.125, RSMo | **Applicable Taxes:** Income tax, Corporate franchise tax, Bank tax, Insurance premium tax, Other financial institutions tax, Express company tax

Date of Origin: 1989

Program Description and Eligibility Requirements:
Donations must be made to a non-profit corporation; specified number of jobs must be created within 2 years and maintained for 5 years; application must have the local agency's endorsement; project must be located in a distressed or blighted area; and, the benefiting business must be a for-profit business.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The tax credit is equal to 50% of a contribution made to a non-profit corporation. The non-profit uses the contributed funds to purchase assets that would be leased to an approved business.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $6 million_____ None

Explanation of cap: Credits may not exceed $4 million for any one fiscal year, except that for fiscal years 2005, 2006 and 2007 credits shall not exceed $6 million per fiscal year. SB 1155 (2004). Effective August 28, 2008, the cap is $6 million.

Explanation of Expiration of Authority: No new projects may be proposed after August 27, 2013.

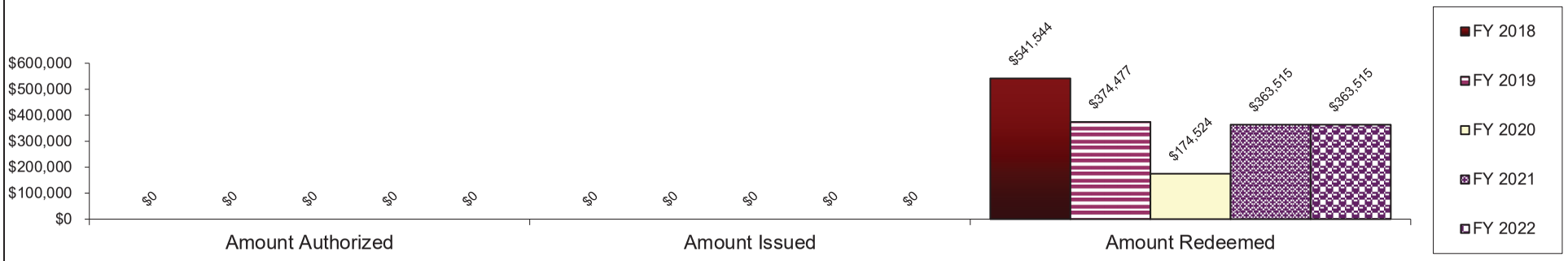
Specific Provisions: (if applicable)
Carry forward 5 years | Carry Back n/a | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	0	0	0
Projects/Participants (#)	0	0	0	0	0	0
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$0	$0	$0	$0	$0	$0
Amount Redeemed	$541,544	$374,477	$174,524	$286,320	$363,515	$363,515

FY 2020 EST. Amount Outstanding $3,587,448 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Development Tax Credit (DTC)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

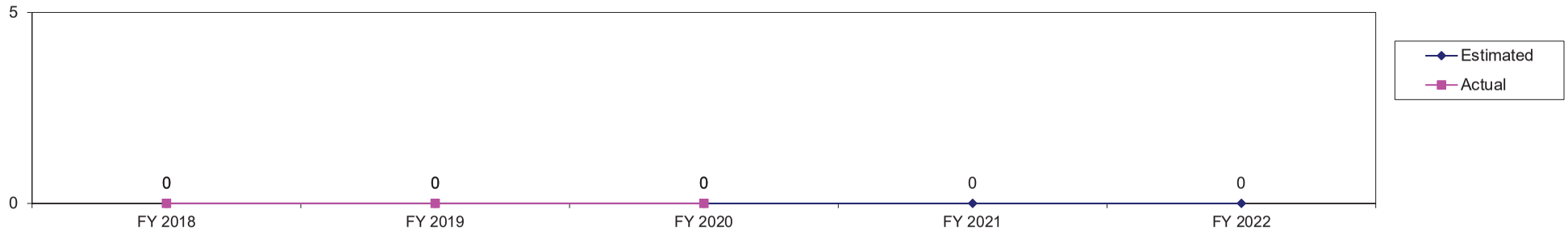
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

No New Authorizations in FY2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Rebuilding Communities

Department: Economic Development	**Contact Name & No.:** Brenda Horstman (573) 751-3713	**Date:** January 2021
Program Category: Business Recruitment	**Type: Tax Credit** X **Other (specify)** ____	
Statutory Authority: 135.535, RSMo	**Applicable Taxes:** Income tax, Corporate franchise tax, Bank tax, Insurance premium tax, Other financial institutions tax	

Date of Origin: 1997

Program Description and Eligibility Requirements:
Provides a tax credit for eligible businesses locating, relocating or expanding within a distressed community. A business must have fewer than 100 full-time employees, 75% of which must be located in the distressed community, and be primarily engaged in manufacturing, biomedical, medical devices, scientific research, animal research, computer software design or development, computer programming, including Internet, web hosting, and other information technology, wireless or wired or other telecommunications or a professional firm.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The tax credit is equal to either 40% or 25% of eligible equipment purchases, depending on whether the business is new or existing, or 40% of state income taxes due. A 1.5% employee tax credit is also available to businesses who receive one of the 40% credits and is based on an employee's gross salary. The 40% income tax credit is limited to $125,000 per year for three years. The 40% and 25% equipment credits are limited to $75,000 per year for four years.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 8 million None

Explanation of cap: Total credits issued under this program may not exceed $8 million per year. The 25% equipment credits are further limited to $750,000 per year.
(Note that 620.1881, RSMo - the Missouri Quality Jobs Act - reduced the cap from $10 million to $8 million).

Explanation of Expiration of Authority:

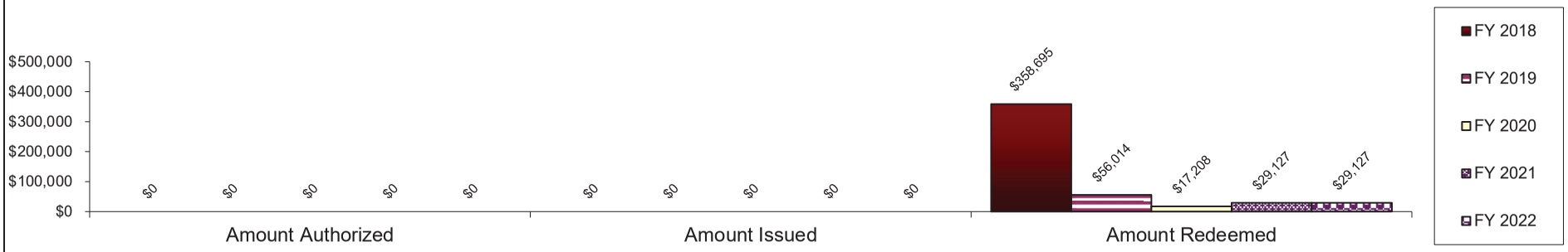
Specific Provisions: (if applicable)
Carry forward: 5 years | Carry Back: 3 years | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions: The 1.5% employee credits are sellable/assignable only.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$358,695	$56,014	$17,208	*$0*	$29,127	$29,127

FY 2020 EST. Amount Outstanding $58,254 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Rebuilding Communities

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

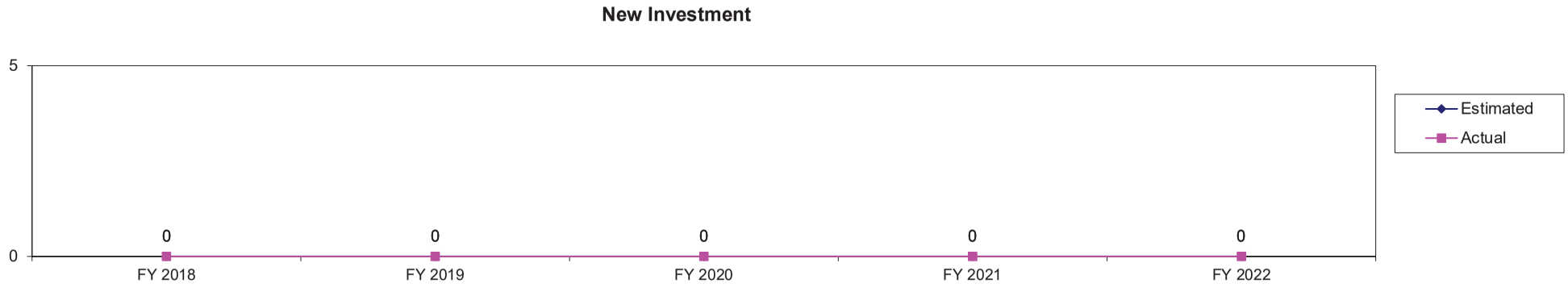
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

No New Authorizations in FY2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Program has sunset. No new investments accepted for the tax credits.

TAX CREDIT ANALYSIS

Program Name: Amateur Sporting Contribution Tax Credit - Contribution

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Business Recruitment | **Type: Tax Credit** X **Other (specify)**

Statutory Authority: Section 67.3005, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 2013

Program Description and Eligibility Requirements:

This program provides a tax credit to taxpayers making eligible donations to "certified sponsors" and "local organizing committees". Certified sponsors and local organizing committees must provide the State with payment equal to 50% of the eligible donation. Once the Department has processed the payment, the Department will then issue tax credits equal to the amount of the payment to the State.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Taxpayers can receive tax credits equal to 50% of an eligible donation to an eligible applicant.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $10 million None_____

Explanation of cap:
No more than $10 million dollars in tax credits can be issued in a given fiscal year.

Explanation of Expiration of Authority: The Amateur Sporting Tax Credit sunsets August 28, 2025.

Specific Provisions: (if applicable)

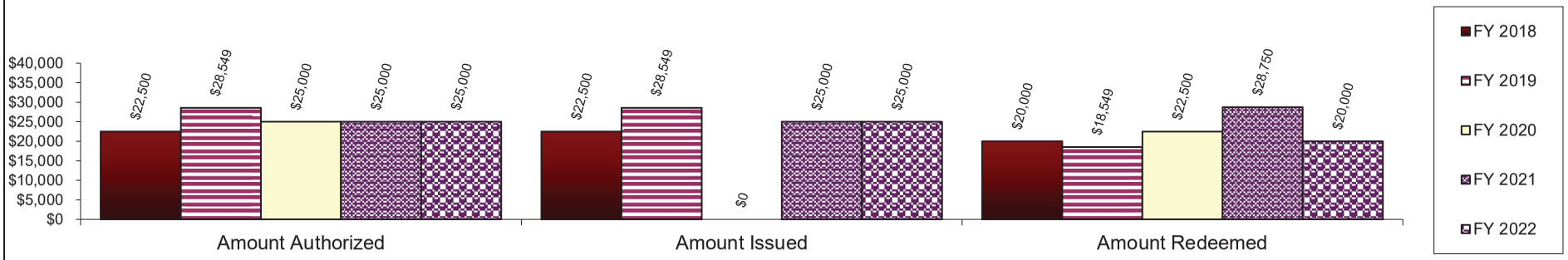
Carry forward: 2 years | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	7	8	0	7	7	7
Projects (#)	7	8	7	7	7	7
Amount Authorized	$22,500	$28,549	$25,000	*$0*	$25,000	$25,000
Amount Issued	$22,500	$28,549	$0	*$25,000*	$25,000	$25,000
Amount Redeemed	$20,000	$18,549	$22,500	*$27,500*	$28,750	$20,000

FY 2020 EST. Amount Outstanding $28,750 | FY 2020 EST. Amount Authorized but Unissued $25,000

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Amateur Sporting Contribution Tax Credit - Contribution

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

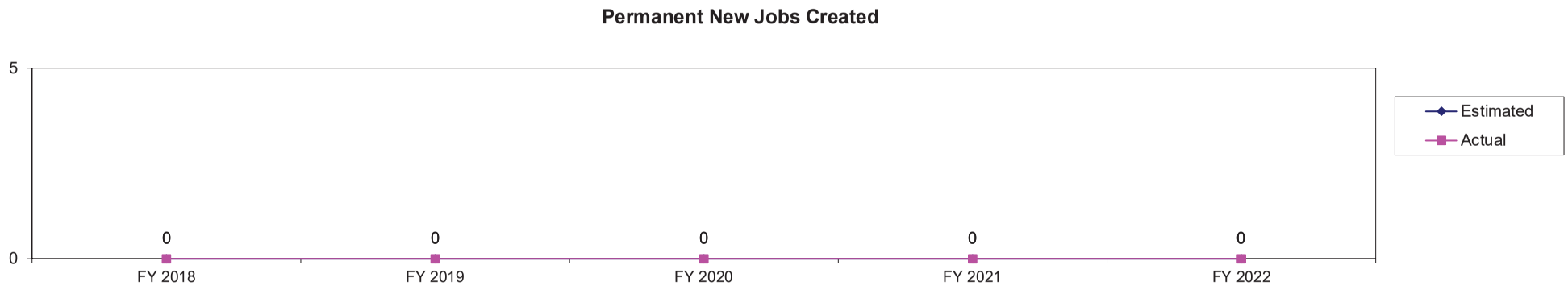
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$11,789	$11,874
Indirect Fiscal Benefits	$13,897	$13,997
Total	$25,686	$25,870
COSTS		
Direct Fiscal Costs	$25,000	$25,000
Indirect Fiscal Costs	$0	$0
Total	$25,000	$25,000
BENEFIT: COST	**1.03**	**1.03**

Derivation of Benefits:
Investment: (a) N/A
Employment: (a) N/A
Other Assumptions: (a) $25,000 in Administrative and Support Services spending in 2020. (b) Contribution tax credits will be paid back to state in the total amount issued by the local sponsoring organization.
Incentives/Credits: (a) $25,000 in Amateur Sporting Contribution tax credits in 2020.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns	**Over 5 YEARS, every dollar of auth. program tax credits returns**
$0.81 in new personal income totaling $0.02 million	$1.14 in new personal income totaling $0.03 million
$1.18 in new value-added/GSP totaling $0.03 million	$1.29 in new value-added/GSP totaling $0.03 million
$1.99 in new economic output totaling $0.05 million	$2.16 in new economic output totaling $0.05 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Neighborhood Assistance Program (NAP)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Community Development | **Type: Tax Credit** X **Other (specify)**

Statutory Authority: Sections 32.100-32.125, RSMo | **Applicable Taxes:** Income Tax; Corporate Franchise Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax; Express Company Tax

Date of Origin: 1977

Program Description and Eligibility Requirements:
Provides assistance to community-based organizations that enable them to implement community or neighborhood projects in the areas of community service, education, crime prevention, job training and physical revitalization.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Applications are reviewed on a competitive basis and awards made to nonprofits or Missouri businesses for 50% or 70% of the approved budget.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $16 million None _____

Explanation of cap: Effective August 28, 2008, fiscal year cap was reduced from $18 million to $16 million.

Explanation of Expiration of Authority:

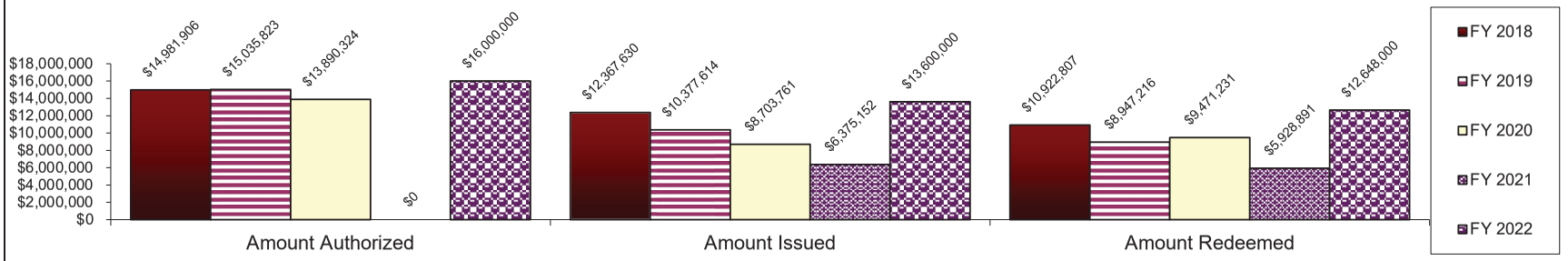
Specific Provisions: (if applicable)
Carry forward 5 years | Carry Back n/a | Refundable No | Sellable/Assignable No | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	1,678	1,546	1,432	*466*	822	1,734
Projects/Participants (#)	75	74	67	*0*	0	74
Amount Authorized	$14,981,906	$15,035,823	$13,890,324	*$0*	$0	$16,000,000
Amount Issued	$12,367,630	$10,377,614	$8,703,761	*$3,753,420*	$6,375,152	$13,600,000
Amount Redeemed	$10,922,807	$8,947,216	$9,471,231	*$5,166,047*	$5,928,891	$12,648,000

FY 2020 EST. Amount Outstanding $15,176,877 | FY 2020 EST. Amount Authorized but Unissued $19,373,595

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Redemption data does not include the $6,350 that was offset due to delinquent taxes.

TAX CREDIT ANALYSIS

Program Name: Neighborhood Assistance Program (NAP)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10 years)
BENEFITS		
Direct Fiscal Benefits	$14,799	$62,370
Indirect Fiscal Benefits	$491,071	$2,069,574
Total	$505,870	$2,131,943
COSTS		
Direct Fiscal Costs	$2,315,054	$13,407,400
Indirect Fiscal Costs	$0	$0
Total	$2,315,054	$13,407,400
BENEFIT: COST	**0.22**	**0.16**

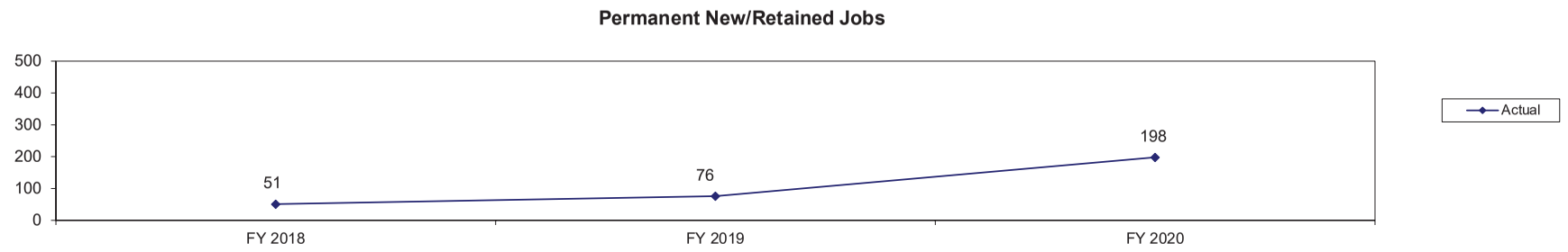
Derivation of Benefits:
Investment: (a) $6,022,317 in Construction spending in 2020.
Employment: (a) N/A
Other Assumptions: (a) 3441 HS/GED/Skills Training graduates earning $9,006,840 in additional annual income in 2020-2029.
Incentives/Credits: (a) $13,890,324 in Neighborhood Assistance Program tax credits over years 2020-2025.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits

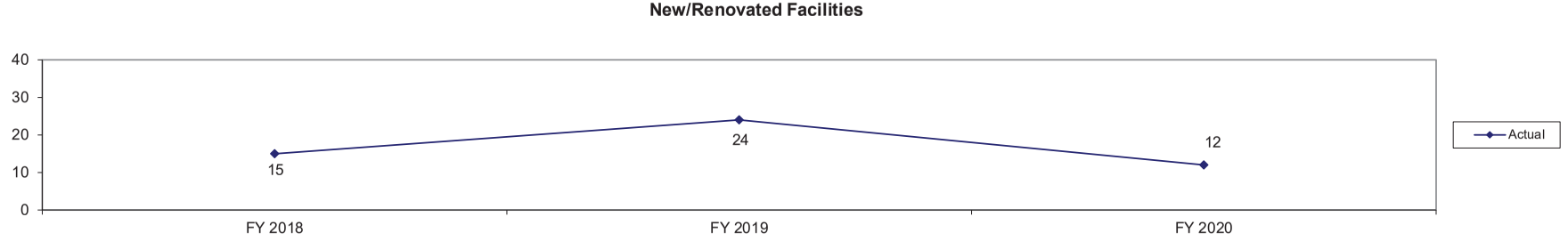
In FY 2020, every dollar of auth. program tax credits returns
$7.64 in new personal income totaling $17.68 million
$5.52 in new value-added/GSP totaling $12.78 million
$9.81 in new economic output totaling $22.70 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$11.05 in new personal income totaling $148.11 million
$6.09 in new value-added/GSP totaling $81.62 million
$10.45 in new economic output totaling $140.11 million

PERFORMANCE MEASURE(S)



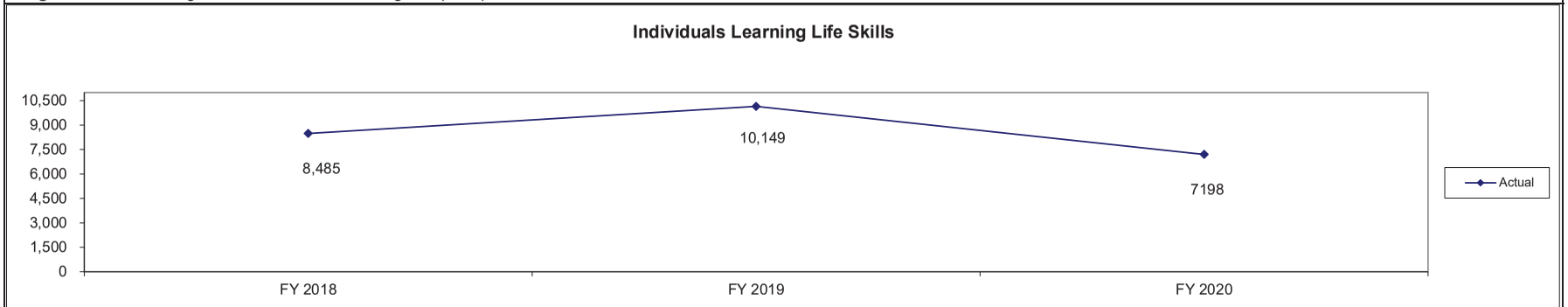
Comments on Performance Measure: Numbers are dependent on the type of projects that were "Closed" out this fiscal year.



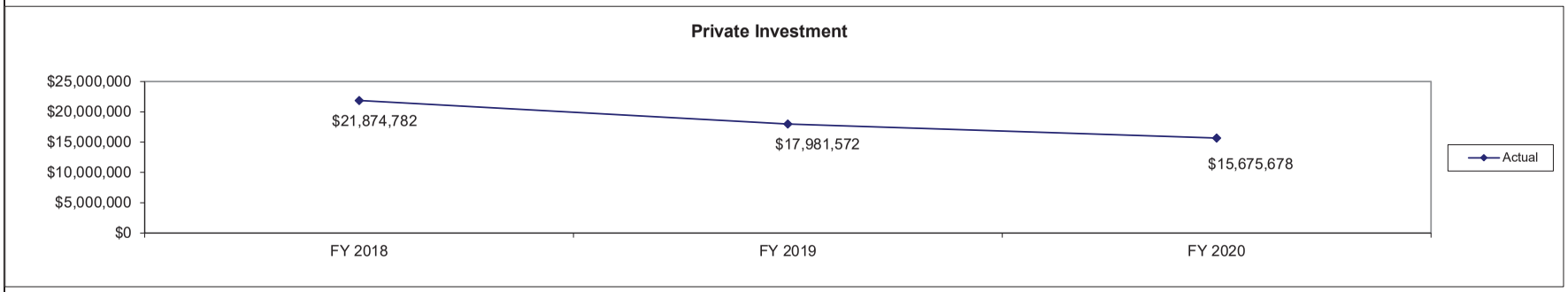
Comments on Performance Measure: Numbers are dependent on the type of projects that were "Closed" out this fiscal year. Numbers are dependent on the type of projects that are funded each year.

TAX CREDIT ANALYSIS

Program Name: Neighborhood Assistance Program (NAP)



Comments on Performance Measure: Includes individuals earning GEDs, job training and other skills necessary to become productive citizens. Numbers are dependent on the type of projects that were "Closed" out this fiscal year.



Comments on Performance Measure: NAP tax credits leveraged (Total Contributions - Total Credits Issued)

TAX CREDIT ANALYSIS

Program Name: Family Development Account (FDA)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Community Development | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 208.750-208.775, RSMo | **Applicable Taxes:** Income Tax; Corporate Franchise; Bank Tax; Insurance Premium Tax; Other financial institutions tax; Express Company Tax

Date of Origin: 1998

Program Description and Eligibility Requirements:
Promotes self-sufficiency through asset development for low-income persons through a matched savings program. Individuals, businesses and corporations having tax liability in Missouri are eligible to receive tax credits for qualified donations to approved FDA projects.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Tax credits are provided to a contributor (based on 50% of the contribution) that donates to an approved organization administering the Family Development Account project. The matched savings fund can be used by the low-income persons for education, job training, purchase or rehabilitation of primary residence, or start-up capital for small business.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $300,000 None _____

Explanation of cap:
$300,000 in tax credits are awarded each fiscal year on an open cycle.

Explanation of Expiration of Authority:

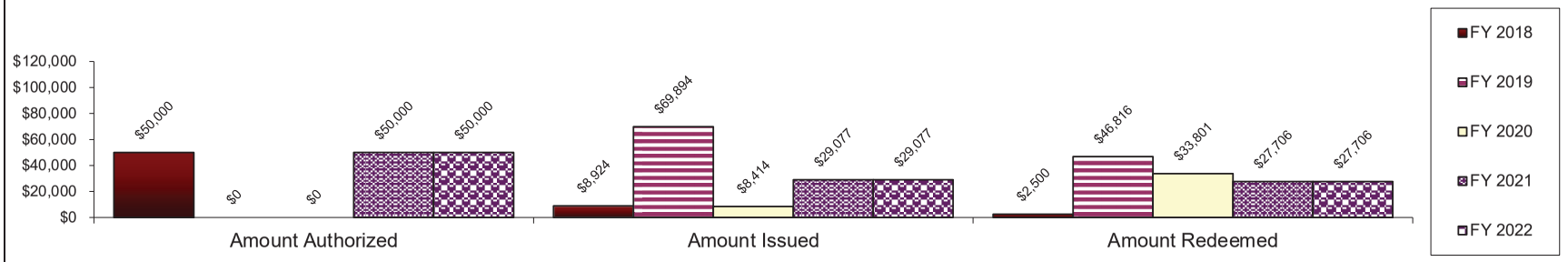
Specific Provisions: (if applicable)
Carry forward n/a | Carry Back n/a | Refundable No | Sellable/Assignable No | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	6	10	2	*0*	6	6
Projects/Participants (#)	1	0	0	*0*	1	1
Amount Authorized	$50,000	$0	$0	*$0*	$50,000	$50,000
Amount Issued	$8,924	$69,894	$8,414	*$0*	$29,077	$29,077
Amount Redeemed	$2,500	$46,816	$33,801	*$0*	$27,706	$27,706

FY 2020 EST. Amount Outstanding $865 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Family Development Account (FDA)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

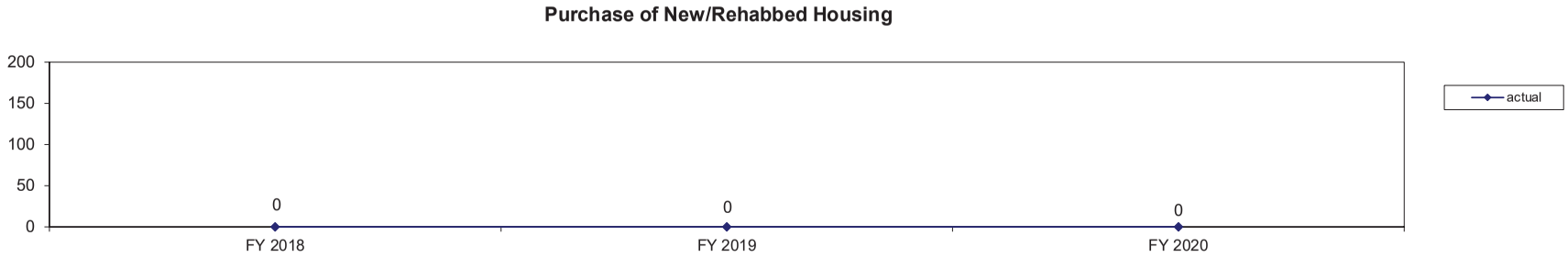
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

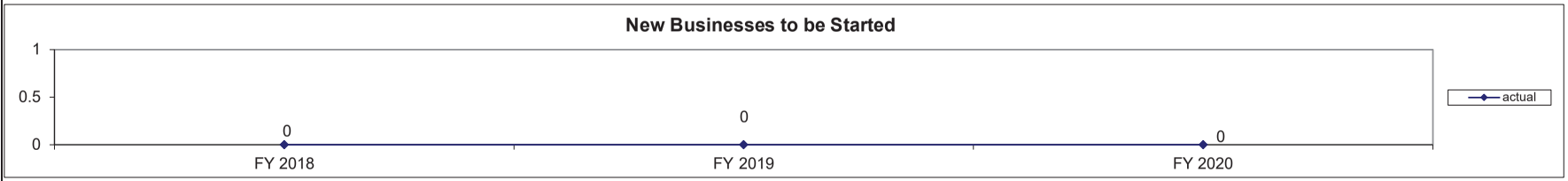
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:
FDA is a matched savings program. Enrollees have 2-5 years to save to buy a primary residence or rehab a primary residence. These are actual numbers of participants that have met their goals for projects that have Closed during this fiscal year. There were 5 years where there were no projects authorized, so there were no projects closed this year.

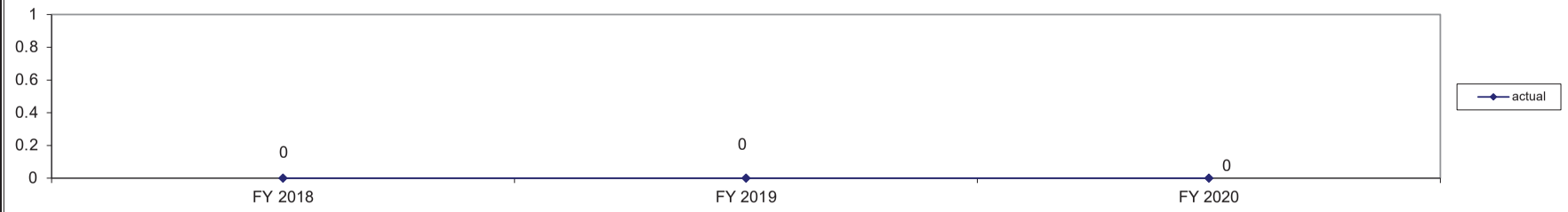


Comments on Performance Measure:
FDA is a matched savings program. Enrollees have 2-5 years to start a new business. These are actual numbers of participants that have met their goals for projects that have Closed during this fiscal year. There were 5 years where there were no projects authorized, so there were no projects closed this year.

TAX CREDIT ANALYSIS

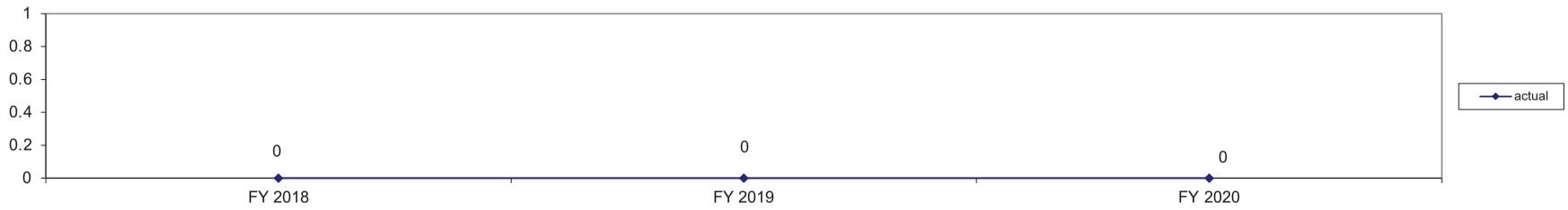
Program Name: Family Development Account (FDA)

Higher Education/Job Training to be Obtained



Comments on Performance Measure:
FDA is a matched savings program. Enrollees have 2-5 years to save to go to college or participate in an accredited job training program. These are actual numbers of participants that have met their goals for projects that have Closed during this fiscal year. There were 5 years where there were no projects authorized, so there were no projects closed this year.

Individuals Learning Life Skills



Comments on Performance Measure:
FDA is a matched savings program. Enrollees attend financial literacy courses. These are actual numbers of participants that have met their goals for projects that have Closed during this fiscal year. There were 5 years where there were no projects authorized, so there were no projects closed this year.

TAX CREDIT ANALYSIS

Program Name: Innovation Campus Tax Credit Program

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Community Development | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Section 620.2600, RSMo | **Applicable Taxes:**

Date of Origin: 2014

Program Description and Eligibility Requirements:

Provide assistance to educational partnerships to advance learning in the areas of science, technology, engineering, and mathematics, while reducing the time and cost required for Missouri students to obtain a college degree in those fields of study. A 50% tax credit will be issued to an eligible taxpayer who makes a qualified contribution to an eligible Innovation Campus Program.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A tax credit equal to 50% of the value of contributions will be issued to eligible donors and may be used to offset a contributor's income tax liability. The credit is claimed when the donor files their Missouri tax return. The approved Innovation Campus partnership receives 50% of the eligible contribution and forwards 50% of the contribution to the state general revenue fund.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None X

Explanation of cap:

Explanation of Expiration of Authority: This program sunsets August 28, 2020 unless reauthorized by the Missouri General Assembly.

Specific Provisions: (if applicable)

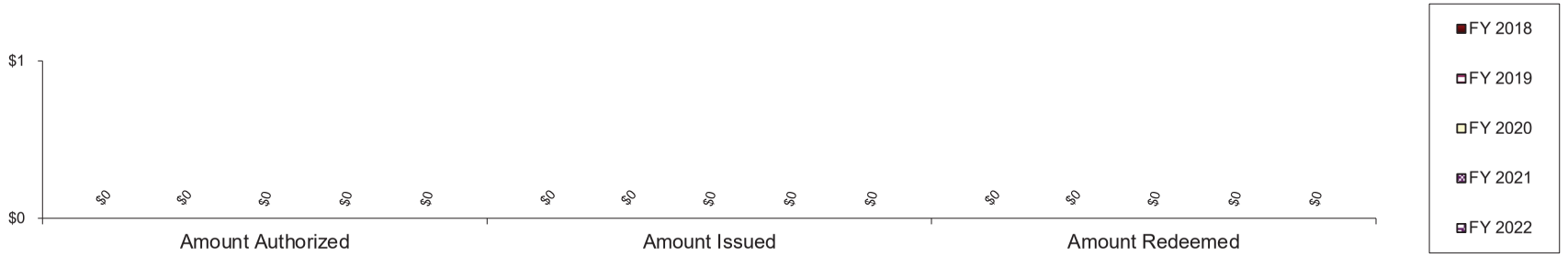
Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	0	0	0
Projects/Participants (#)	0	0	0	0	0	0
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$0	$0	$0	$0	$0	$0
Amount Redeemed	$0	$0	$0	$0	$0	$0

FY 2020 EST. Amount Outstanding $0 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Innovation Campus Tax Credit Program

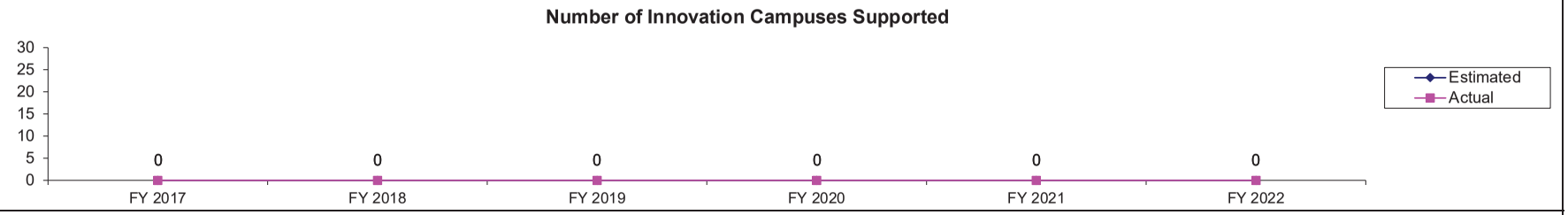
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURE



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Senior Citizen Property Tax Relief

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 135.010-Section135.035, RSMo	**Applicable Taxes: Section 135.010**	
Date of Origin: 10/1/1973		

Program Description and Eligibility Requirements:
Sections 135.010-135.135.035, RSMo, allow certain senior citizens who have lived in Missouri the entire year and are 65 years of age or older, or is a veteran of any branch of the Armed Forces who became 100 percent disabled as a result of such service, or is 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits during the calendar year and meet the income levels to file a claim for a refund of a portion of their property taxes or rent paid on property subject to property tax. The maximum total household income upper limit for renters or whose home is not owned the entire year is $27,500 for single individuals or married couples filing a separate return and $29,500 for married couples filing a combined return if they own their home the entire year. The maximum income is $30,000 for singe individuals or married couples filing separately and $34,000 for married couples filing a combined return. The minimum base for tax year is 2008 is $14,300.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Sections 135.010-135.035, RSMo, allow certain senior citizens who have lived in Missouri the entire year and are 65 years of age or older, or is a veteran of any branch of the Armed Forces who became 100 percent disabled as a result of such service; or is 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits during the calendar year and meet the income levels to file a claim for a refund of a portion of their property taxes or rent paid on property subject to property tax. If the income on a return is equal to or less than the maximum upper limit for the calendar year for which the return is filed, the property tax credit shall be determined from a table of credits based upon the amount by which the total property tax described in Section 135.025, RSMo, exceeds the percent of income. The property tax shall be in increments of $25 and the income in increments of $300. The credit shall be the amount rounded to the nearest whole dollar computed on the basis of the property tax and income at the midpoints of each increment.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: Section 135.030 RSMo, sets the cap at $750 per claim for rent paid and $1,100 for property taxes paid.

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)
Carry forward n/a Carry Back n/a Refundable Yes Sellable/Assignable No Additional Federal Deductions Available No

Comments on Specific Provisions:

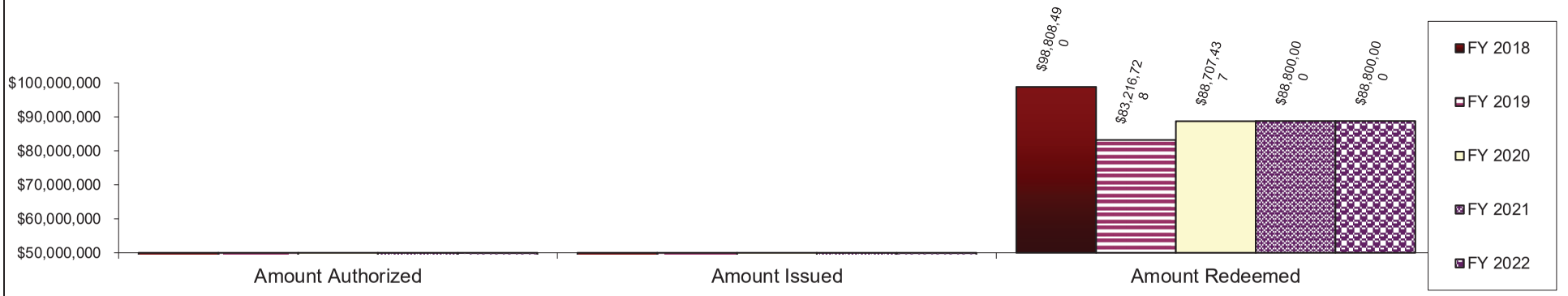
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	178,376	146,638	155,682	*16,538*	160,000	160,000
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$98,808,490	$83,216,728	$88,707,437	*$9,747,268*	$88,800,000	$88,800,000

FY 2020 EST. Amount Outstanding	$ 0 as of 01/01/2021	FY 2020 EST. Amount Authorized but Unissued	$ n/a

TAX CREDIT ANALYSIS

Program Name: Senior Citizen Property Tax Relief

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$1,710,599	
Total	$1,710,599	
COSTS		
Direct Fiscal Costs	$88,707,437	
Indirect Fiscal Costs	$0	
Total	$88,707,437	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required in Section 33.282, RSMo.
Other Assumptions:
- Reduction in personal income taxes of $88,707,437 in 2020.
- Incentives/credits of $88,707,437 in Senior Citizen Property Tax relief tax credits in 2020.
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED

Other Benefits:

TAX CREDIT ANALYSIS

Program Name: Missouri Life and Health Insurance Guaranty Association Credit

Department: Commerce and Insurance | **Contact Name & No.:** Grady Martin 573-751-7223 | **Date:** 1/29/2021

Program Category: Domestic and Social | **Type: Tax Credit**__X__ **Other (specify)**____

Statutory Authority: Chapter 376.745 RSMo | **Applicable Taxes:** Missouri Insurance Premium Tax

Date of Origin: 8/28/1988

Program Description and Eligibility Requirements:
The Missouri Life and Health Insurance Guaranty Association is created in state statute and all insurers issuing life and health insurance in the state are members. The association pays Missouri policyholders for claims against insolvent L&H companies. The association then assesses all members in the state to pay claims of the insolvent insurer. Members are allowed to take these assessments as an offset against premium tax collected by the state.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Credits are taken over a five-year period with 20% being taken each year beginning the year after the assessment. No carry forward. Credits are taken against General Revenue, County Foreign and County Stock Funds.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:
N/A

Explanation of Expiration of Authority: N/A

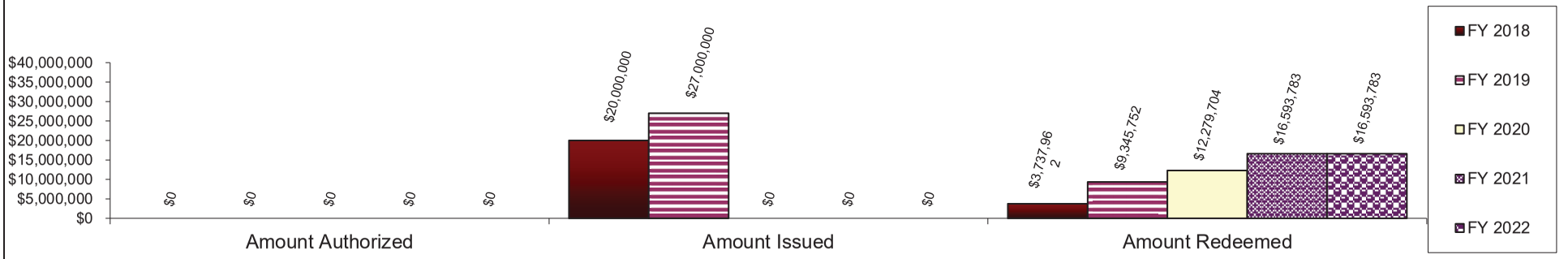
Specific Provisions: (if applicable)
Carry forward: n/a | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions: No carry forward.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	286	367	372	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$20,000,000	$27,000,000	$0	*$0*	$0	$0
Amount Redeemed	$3,737,962	$9,345,752	$12,279,704	*$0*	$16,593,783	$16,593,783

FY 2020 EST. Amount Outstanding $38,901,716 | FY 2020 EST. Amount Authorized but Unissued n/a

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Missouri Life and Health Insurance Guaranty Association Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total		
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total		
BENEFIT: COST		

Derivation of Benefits:

Other Benefits:
The business of insurance is primarily regulated by the states. Consequently, no federal mechanism exists to guaranty the payment of claims under insurance policies in the event an insurance company becomes insolvent. Instead, the states have taken on this role. Every state in the U.S. has enacted laws creating a life and health insurance guaranty association. In the event that a licensed insurance company becomes insolvent and cannot pay its claims, the various state guaranty associations step in and provide coverage for policy or claim up to prescribed limits. In Missouri, life and health policies are guaranteed between $100,000 and $500,000 depending on the type of coverage.

To get the money to pay claims for an insolvent company, the various guaranty associations are authorized by law to levy assessments against all of the other life and health insurance companies in the state. The insurance companies in Missouri are then allowed a tax credit against their premium tax liability for the amount of the assessment.

PERFORMANCE MEASURE(S)

Life & Health Insurance Guaranty Association

	CY 2017 Actual	CY 2018 Actual	CY 2019 Actual	CY 2020 Actual	CY 2021 Estimate	CY 2022 Estimate	CY 2023 Estimate
Life & Health Insurers operating in Missouri	486	481	484	482	520	520	520

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri Life and Health Insurance Guaranty Association Credit

Comments on Historical and Projected Information:

2020 Assessment Information

There are no current or future assessments at this time.

2019 Assessment Information

The Board of Directors of the Missouri Life & Health Insurance Guaranty Association determined at the May 30, 2019 Annual Meeting that a Class B assessment of $27,000,000 will be needed for the life account for Lincoln Memorial Life Insurance Company for 2019.

2018 Assessment Information

The Board of Directors of the Missouri Life & Health Insurance Guaranty Association determined at the May 24, 2018 Annual Meeting that a Class B assessment of $20,000,000 will be needed for the life account for Lincoln Memorial Life Insurance Company for 2018.

2017 Assessment Information:

The Board of Directors of the Missouri Life & Health Insurance Guaranty Association determined at the August 17, 2017 Special Meeting that a Class B assessment of $17,500,000 will be needed for the life account for Lincoln Memorial Life Insurance Company for 2017. The Board of Directors of the Missouri Life & Health Insurance Guaranty Association determined at the May 18, 2017 Annual Meeting that a Class B assessment of $18,468,913 will be needed for the health account for 2017.

Addtitional details on assessments: http://mo-iga.org/

Historical Background:

In 2008, Lincoln Memorial, along with affiliates Memorial Serivce Life Insurance Company and National Prearranged Services ("NPS") was placed in liquidation by the state of Texas. NPS was a Missouri domestic corporation and was formerly one of the largest sellers of preneed funeral contracts in the state of Missouri and nationally. Generally, under a preneed contract, the funeral director or preneed seller agrees to provide funeral services at a fixed or guaranteed price when the contract beneficiary passes away. Ideally, this may result in some savings to the purchaser who may be able to "lock-in" current prices even though the death may not occur for some significant time. Once the services are provided, the funeral director/provider is then reimbursed by the preneed seller for the funeral expenses. Historically, this reimbursement has included all or a portion of the interest that may have been earned on the contract. Under Missouri law, NPS was required to place 80% of all funds paid by consumers into a trust account with a financial institution. Frequently, these funds are used to purchase insurance coverage to guaranty payment of the funeral costs. According to information gathered by state regulators, NPS' trust funds were depleted because of improper policy loans, insurance investments and potentially the misappropriation of funds by company representatives/shareholders. To the extent insurance coverage on a particular NPS contract was in place, the various state insurance guaranty funds have agreed to cover the contract's obligations and the potential financial hardship to NPS contract holders will be minimized.

TAX CREDIT ANALYSIS

Program Name: Self Employed Health Insurance Tax Credit

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Financial and Institution	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 143.119, RSMo	**Applicable Taxes: Chapter 143, excluding Sections 143.191 to 143.265. RSMo**	
Date of Origin: January 1, 2007		

Program Description and Eligibility Requirements:

A self-employed taxpayer, as such term is used in the federal Internal Revenue Code (IRC) who is ineligible for the federal income tax health insurance deduction under Section 162 of the federal IRC shall be entitled to a credit against the tax otherwise due under this chapter, excluding withholding tax imposed by Sections 143.191 to 143.265, in an amount equal to the portion of such taxpayer's federal tax liability incurred due to such taxpayer's inclusion of such payments in federal adjusted gross income.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A self-employed taxpayer may claim a credit in an amount equal to the portion of the taxpayer's federal tax liability due to the taxpayers inclusion of the federal income tax health insurance payment in their federal adjusted gross income.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:

Explanation of Expiration of Authority: Section 143.119, RSMo, does not enact the provisions of the Missouri Sunset Act. The tax credit does not have an expiration date.

Specific Provisions: (if applicable)

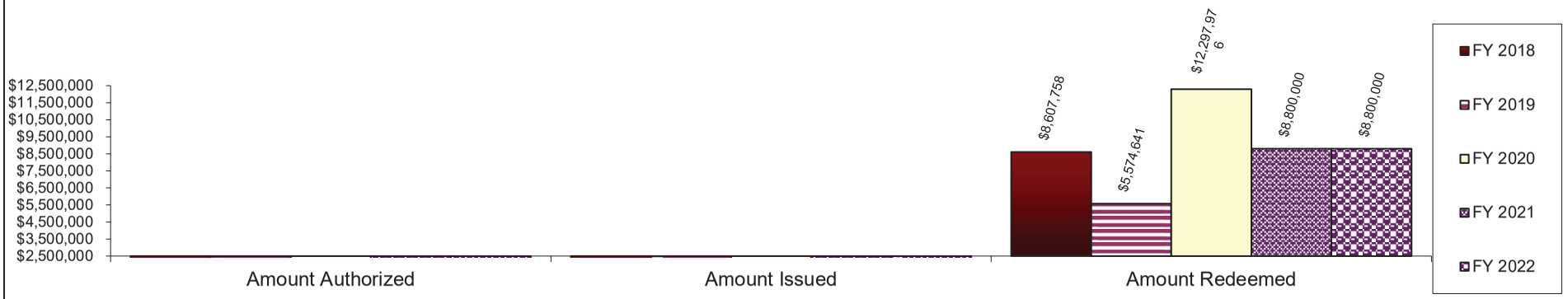
Carry forward: n/a | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: No | Additional Federal Deductions Available: Yes

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	10,024	10,222	13,461	*3,599*	11,000	11,000
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$8,607,758	$5,574,641	$12,297,976	*$3,973,536*	$8,800,000	$8,800,000

FY 2020 EST. Amount Outstanding	$0 as of 01/01/2021	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Self Employed Health Insurance Tax Credit

Comments on Historical and Projected Information:

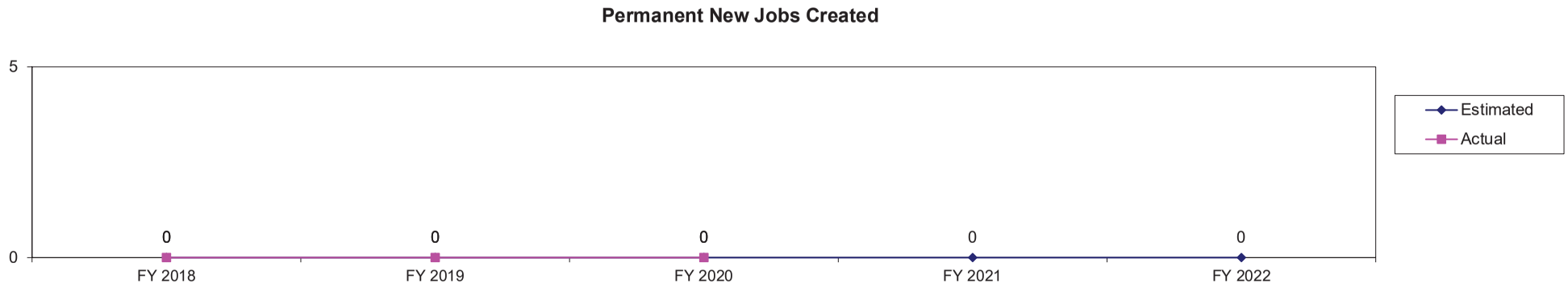
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$237,152	
Total	$237,152	
COSTS		
Direct Fiscal Costs	$12,297,976	
Indirect Fiscal Costs	$0	
Total	$12,297,976	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required under Section 33.282, RSMo.
Other Assumptions;
- Reduction in personal income taxes of $12,297,976 in 2020.
- Incentives/Credits of $12,297,976 in Self Employed Health Care tax credits in 2020.
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

TAX CREDIT ANALYSIS, FY 2022 BUDGET SUBMISSION

Program Name: Youth Opportunities Program (YOP)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Domestic and Social | **Type: Tax Credit__X__ Other (specify)____**

Statutory Authority: 135.460 and 620.1100-620.1103, RSMo | **Applicable Taxes:** Corporate franchise tax, Bank tax, Insurance premium tax, Other financial institutions tax, Express companies tax

Date of Origin: 1995

Program Description and Eligibility Requirements:
This is a contribution tax credit program which broadens and strengthens opportunities for positive development and participation in community life for youth and discourages criminal and violent behavior. Individuals, businesses and corporations having tax liability in Missouri are eligible to receive tax credits for qualified donations to approved YOP projects.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Credits are awarded on an open cycle and are awarded at 50% of the approved project budget.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_6 million_____ None _____

Explanation of cap:
The cap is on a calendar year. The numbers below are reported on a fiscal year.

Explanation of Expiration of Authority:

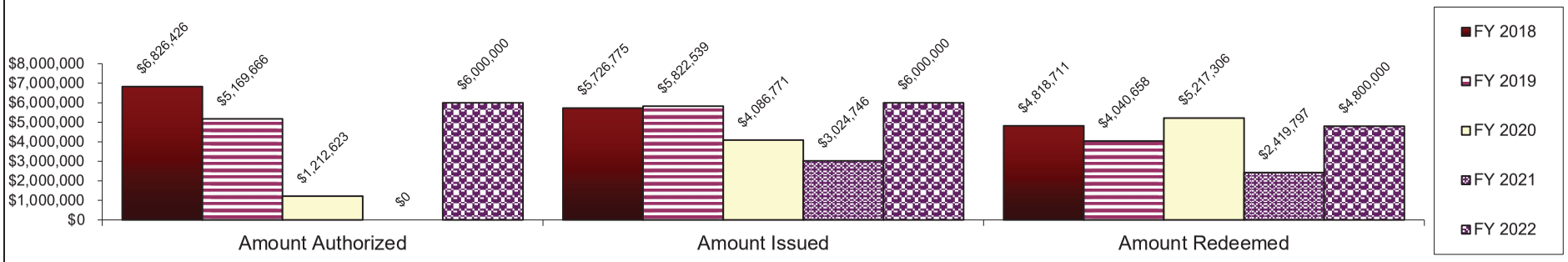
Specific Provisions: (if applicable)
Carry forward 5 years | Carry Back n/a | Refundable No | Sellable/Assignable No | Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	2,668	2,173	1,511	*427*	1,229	2,613
Projects/Participants (#)	40	28	7	*0*	0	40
Amount Authorized	$6,826,426	$5,169,666	$1,212,623	*$0*	$0	$6,000,000
Amount Issued	$5,726,775	$5,822,539	$4,086,771	*$1,227,969*	$3,024,746	$6,000,000
Amount Redeemed	$4,818,711	$4,040,658	$5,217,306	*$2,922,915*	$2,419,797	$4,800,000

FY 2020 EST. Amount Outstanding $8,747,576 | FY 2020 EST. Amount Authorized but Unissued $4,434,434

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Redemption data does not include the $704 that was offset due to delinquent taxes.

TAX CREDIT ANALYSIS

Program Name: Youth Opportunities Program (YOP)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10 years)
BENEFITS		
Direct Fiscal Benefits	$1,712	$8,252
Indirect Fiscal Benefits	$79,268	$382,081
Total	$80,980	$390,333
COSTS		
Direct Fiscal Costs	$202,104	$1,170,464
Indirect Fiscal Costs	$0	$0
Total	$202,104	$1,170,464
BENEFIT: COST	**0.40**	**0.33**

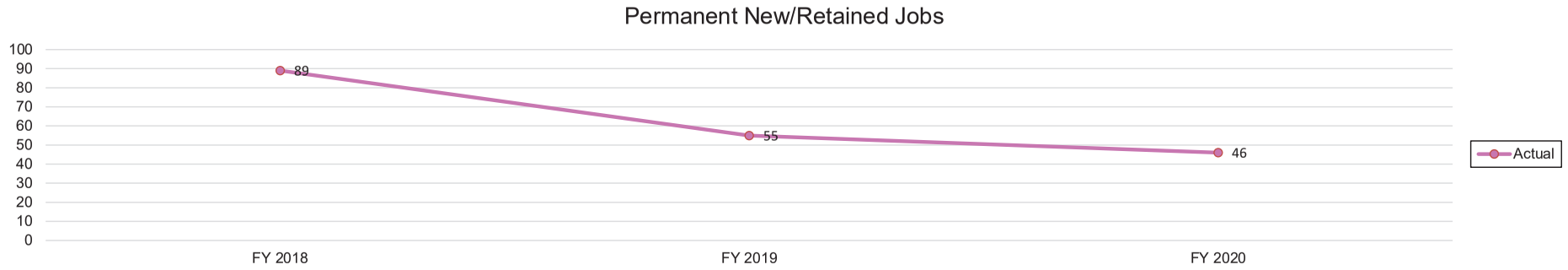
Derivation of Benefits:
Investment: (a) $804,215 in Construction spending in 2020.
Employment: (a) N/A
Other Assumptions: (a) 318 HS/GED/Skill Training graduates earning $1,702,152 in additional annual income over years 2020-2029.
Incentives/Credits: (a) $1,212,623 in Youth Opportunities Program over years 2020-2025.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits

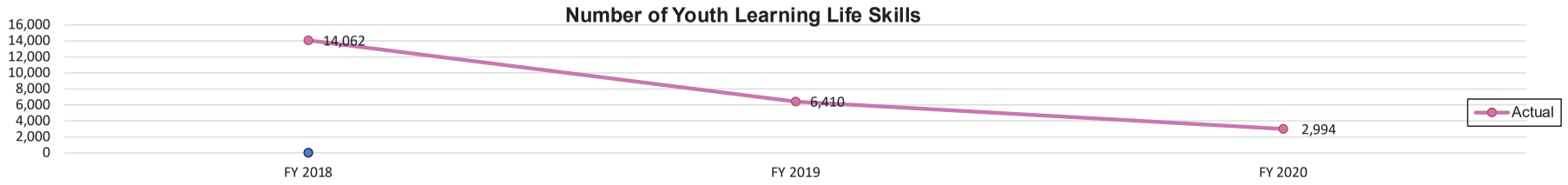
In FY-2020, every dollar of auth. program tax credits returns
$15.39 in new personal income totaling $3.11 million
$10.40 in new value-added/GSP totaling $2.10 million
$18.39 in new economic output totaling $3.72 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$23.63 in new personal income totaling $27.66 million
$12.90 in new value-added/GSP totaling $15.10 million
$22.12 in new economic output totaling $25.89 million

PERFORMANCE MEASURE(S)



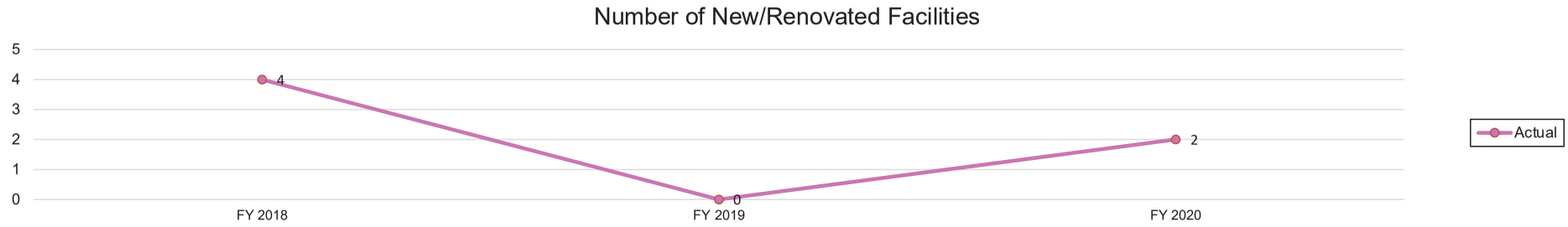
Comments on Performance Measure:
Numbers are dependent on the types of projects that were "Closed" out this fiscal year.



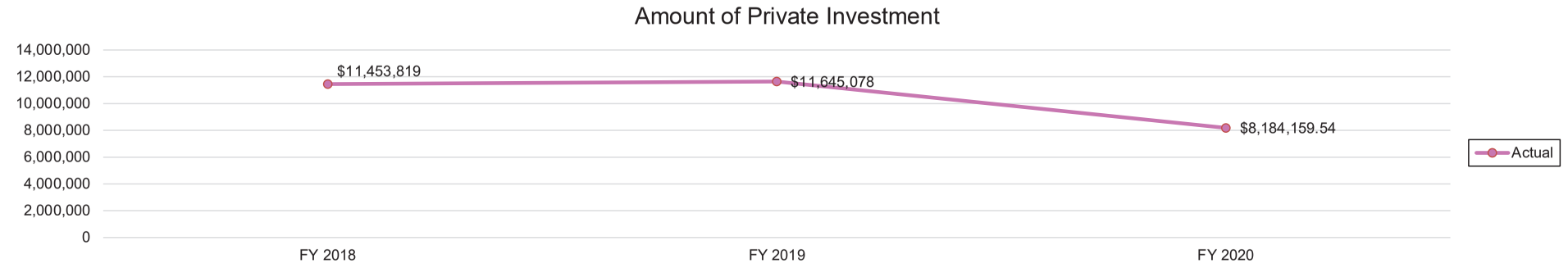
Comments on Performance Measure:
Includes individuals earning GEDs, job training and other skills necessary to be come productive citizens. Numbers are dependent on the type of projects that were "Closed" out this fiscal year.

TAX CREDIT ANALYSIS

Program Name: Youth Opportunities Program (YOP)



Comments on Performance Measure:
Numbers are dependent on the type of projects that were "Closed" out this fiscal year.



Comments on Performance Measure:
Total Private Contributions going into approved projects.

TAX CREDIT ANALYSIS

Program Name: Maternity Home		
Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.600 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug. 28, 1997

Program Description and Eligibility Requirements:
The Maternity Homes tax credit program provides a tax credit against a taxpayer's state tax liability equal to fifty percent of contributions to Maternity Homes. Those eligible for the tax credit include a person, firm, partner in a firm, etc., doing business in Missouri or a charitable firm who contributes to a maternity home. The amount of tax credit issued may be equivalent to up to fifty percent of the contribution to the agency. Credits shall not be less than fifty dollars and cannot exceed fifty thousand dollars to an individual taxpayer in a fiscal year.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No
A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a maternity home. The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the centers is at least one hundred dollars ($100) in value. The amount of the tax credit claimed must not be in excess of the taxpayer's state tax liability for the tax year that the credit is claimed and shall not exceed fifty thousand ($50,000) dollars per tax year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $3,500,000 None ___X____

Explanation of Cap: Annually, $3,500,000 is allocated to those qualifying maternity homes that have submitted an application and supporting documentation to the Department of Social Services. Allotments may be revised during the year at the Department's discretion in an effort to fully utilize the maximum tax credit possible. In FY 2020, the cap increased to $3,500,000 from $2,500,000.

Explanation of Expiration of Authority: December 31, 2024.

Specific Provisions: (if applicable)

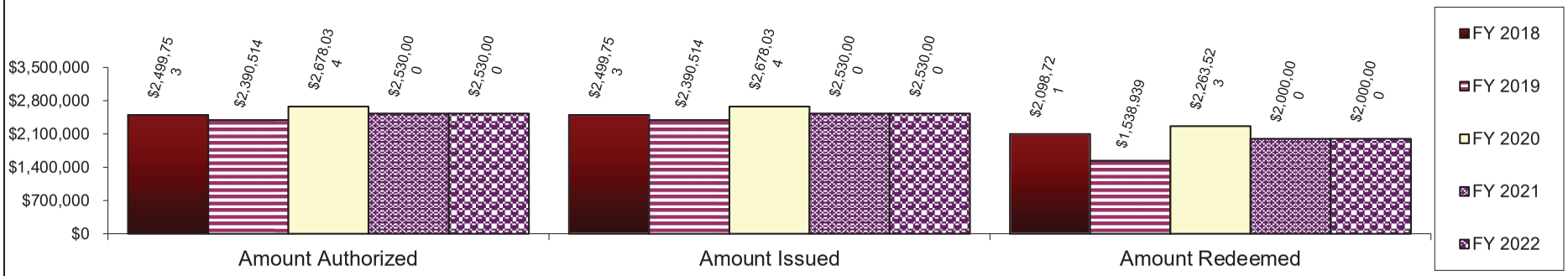
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
1 year	n/a	No	No	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	1,907	2,036	1,806	*757*	2,000	2,000
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$2,499,753	$2,390,514	$2,678,034	*$930,747*	$2,530,000	$2,530,000
Amount Issued	$2,499,753	$2,390,514	$2,678,034	*$930,747*	$2,530,000	$2,530,000
Amount Redeemed	$2,098,721	$1,538,939	$2,263,523	*$1,052,519*	$2,000,000	$2,000,000

FY 2020 EST. Amount Outstanding $1,266,086	FY 2020 EST. Amount Authorized but Unissued N/A

HISTORICAL AND PROJECTED INFORMATION



BENEFIT: COST ANALYSIS (includes only state revenue impacts)

TAX CREDIT ANALYSIS

Program Name: Maternity Home

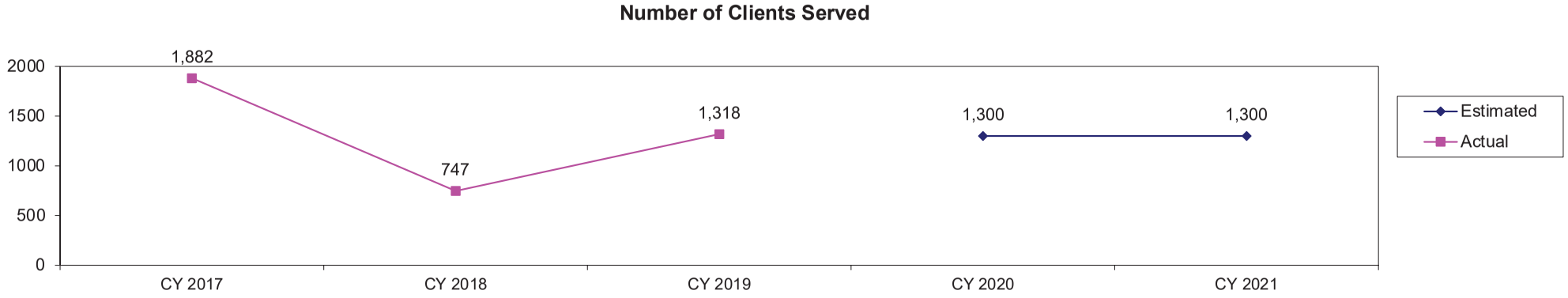
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits	$5,356,068	
Total	$5,356,068	$0
COSTS		
Direct Fiscal Costs	$2,275,368	
Indirect Fiscal Costs		
Total	$2,275,368	$0
BENEFIT: COST	**2.35**	**#DIV/0!**

Derivation of Benefits: Indirect fiscal benefits are the total amount of donations received by qualifying agencies that contributed toward the cost of assisting their clients who may have, otherwise, accessed state assistance. (Credits issued reflect 50% of total donations received).

Direct costs are the amount of credits that redeemed in FY 20($2,263,523) plus the cost for salary and fringe to administer the tax credit ($11,845).

Other Benefits:

PERFORMANCE MEASURE(S)



omments on Performance Measure: Calculated for calendar year (January - December). Calendar year 2020 actual will be available June, 2021. One provider changed the way clients served is counted CY 2018, focusing on only women in the facility for maternity care, which reduced the total number of clients served.

TAX CREDIT ANALYSIS

Program Name: Pregnancy Resource Center

Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.630 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug. 28, 2006

Program Description and Eligibility Requirements:
A qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent of the contribution to the agency. Credits shall not be less than fifty dollars ($50) and can not exceed fifty thousand dollars ($50,000) to an individual taxpayer in a fiscal year.

Pregnancy resource centers must submit an application to the Department to be certified to received donations eligible for the Pregnancy Resource Center Tax Credit. An agency must be a non-residential facility located in this state which is exempt from income taxation under the United States Internal Revenue Code and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The Pregnancy Resource Center Tax Credit program became effective January 1, 2007. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center. The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the centers is at least one hundred dollars ($100) in value. The amount of the tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand ($50,000) dollars per taxable year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $3,500,000 None ___X____

Explanation of cap: In FY 2020, the annual allocation increased from $2.5 million to $3.5 million for those qualifying pregnancy resource centers that have submitted an application and supporting documentation to the Department of Social Services. Allotments may be revised during the year at the Department's discretion in an effort to fully utilize the maximum tax credit possible.

Explanation of Expiration of Authority: In the 2019 legislative session, the sunset was removed from the Pregnancy Resource Center tax credit (HB 126).

Specific Provisions: (if applicable)

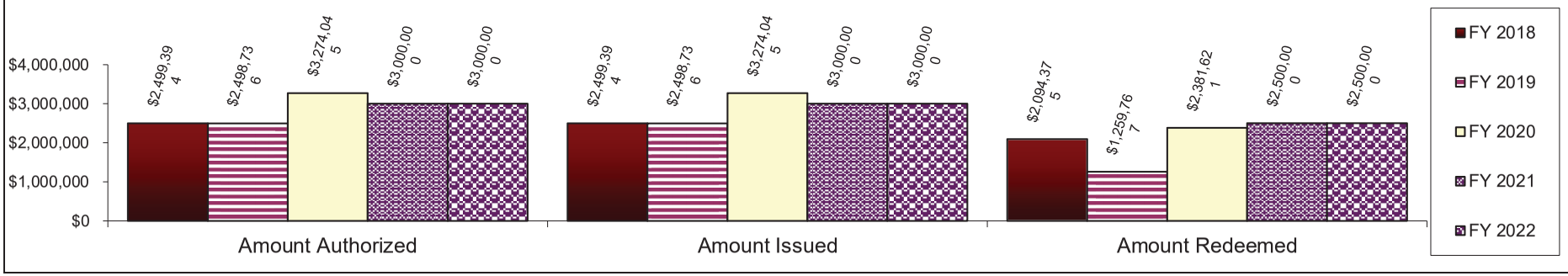
Carry forward: 1 year | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions: The four year carryover ended August 28, 2018. After that date, the carryover is for one year.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	4,416	5,049	5,159	*1,800*	5,000	5,000
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$2,499,394	$2,498,736	$3,274,045	*$1,203,344*	$3,000,000	$3,000,000
Amount Issued	$2,499,394	$2,498,736	$3,274,045	*$1,203,344*	$3,000,000	$3,000,000
Amount Redeemed	$2,094,375	$1,259,767	$2,381,621	*$1,024,021*	$2,500,000	$2,500,000

FY 2020 EST. Amount Outstanding	$2,131,393	FY 2020 EST. Amount Authorized but Unissued	N/A

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Pregnancy Resource Center

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

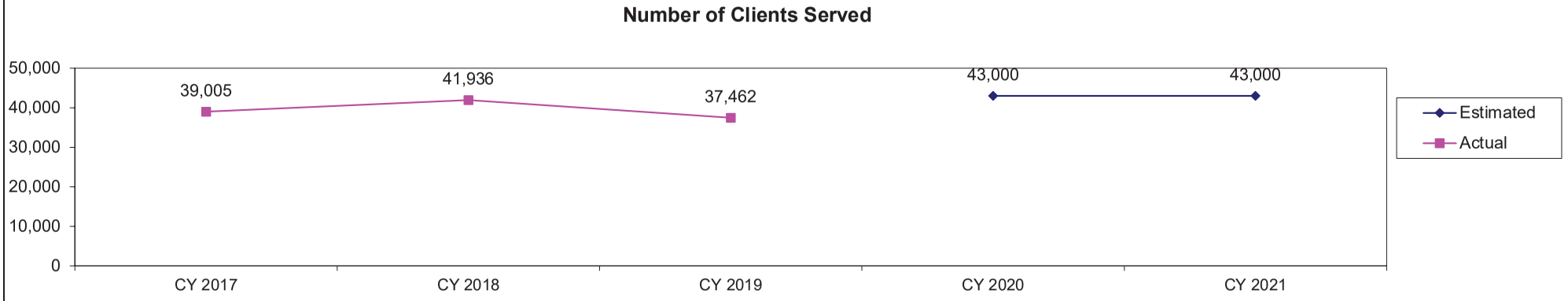
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$6,548,089.96	
Total	$6,548,090	$0
COSTS		
Direct Fiscal Costs	$2,400,573	
Indirect Fiscal Costs		
Total	$2,400,573	$0
BENEFIT: COST	**2.73**	**#DIV/0!**

Derivation of Benefits: Indirect fiscal benefits are the total amount of donations received from qualifying agencies that contributed toward the cost of assisting women with unplanned or crisis pregnancies who may have, otherwise, accessed state assistance. (Credits issued reflect 50% of total donations received).

Direct costs are the amount of credits that were redeemed in FY 20 ($2,381,621) plus the cost for salary and fringe to administer the tax credit ($18,952).

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Clients served are reported on a calendar year. CY 2020 will be available June, 2021.

TAX CREDIT ANALYSIS

Program Name: Shelter for Victims of Domestic Violence

Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.550 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	
Date of Origin: August 28,1997		

Program Description and Eligibility Requirements:
Allows a tax credit for taxpayers to apply to their state liability taxes in an amount not to exceed fifty percent of a contribution made to a qualifying domestic violence shelter. Contributions can include cash, stocks, bonds or other marketable securities, or real property, with a value of one hundred dollars ($100) or more.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No
Taxpayers are eligible for a tax credit equivalent to up to fifty percent of an eligible contribution to a qualified domestic violence shelter. Contributions must have a value of at least $100 ($50 tax credit) and can not exceed $100,000 ($50,000 tax credit) per taxpayer during any fiscal year. Eligible tax credits can not exceed the taxpayers state income tax liability for the year the credit is claimed.

Annually, shelters must submit an application to be classified as a qualifying agency to receive donations eligible for the Domestic Violence Shelter Tax Credit. At least quarterly a review is conducted to determine the cumulative amount of approved tax credits. If a domestic violence shelter fails to use all, or some percentage of its apportioned tax credits during a predetermined period of time, the unused tax credits may be reapportioned to those domestic violence shelters that have used all, or most of their apportionment. Reapportionment may occur more than once during a fiscal year, to the maximum extent possible, to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $2,000,000 None ___X____

Explanation of cap: Annually the $2 million is allocated to those qualifying domestic violence shelters that have submitted an application and supporting documentation to the Department of Social Services. Allotments may be revised during the year at the Department's discretion in an effort to fully utilize the maximum tax credit possible.

Explanation of Expiration of Authority: There was no sunset established for this program when it was created in 1997.

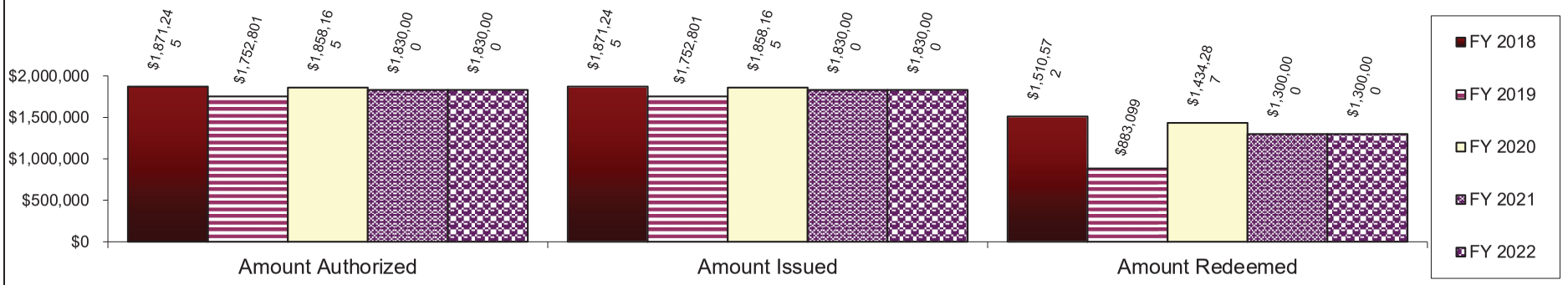
Specific Provisions: (if applicable)
Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	2,403	2,035	1,920	*827*	2,000	2,000
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$1,871,245	$1,752,801	$1,858,165	*$622,735*	$1,830,000	$1,830,000
Amount Issued	$1,871,245	$1,752,801	$1,858,165	*$622,735*	$1,830,000	$1,830,000
Amount Redeemed	$1,510,572	$883,099	$1,434,287	*$803,877*	$1,300,000	$1,300,000

FY 2020 EST. Amount Outstanding	$2,436,758	FY 2020 EST. Amount Authorized but Unissued	N/A

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Shelter for Victims of Domestic Violence

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

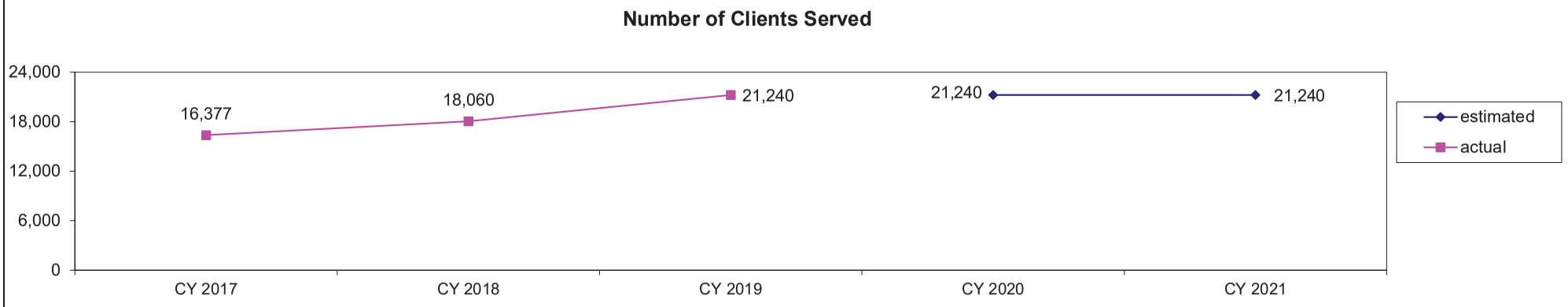
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits	$3,716,330	
Total	$3,716,330	$0
COSTS		
Direct Fiscal Costs	$1,443,763	
Indirect Fiscal Costs		
Total	$1,443,763	$0
BENEFIT: COST	**2.57**	**#DIV/0!**

Derivation of Benefits: Indirect fiscal benefits are the total amount of donations received by qualifying agencies that contributed toward the cost of assisting their clients who may have, otherwise, accessed state assistance. (Credits issued reflect 50% of total donations received)

Direct costs are the amount of credits that redeemed in FY 20 ($1,434,287) plus the cost for salary and fringe to administer the tax credit ($9,476).

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure: Calculated on calendar year (January - December). Calendar year 2020 actual will not be available until June, 2021.

TAX CREDIT ANALYSIS

Program Name: Food Pantry Credit

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 135.647, RSMo	**Applicable Taxes: Chapter 143, excluding Sections 143.191-143.265, RSMo**	
Date of Origin: August 28, 2007		

Program Description and Eligibility Requirements:

For all tax years beginning March 29, 2013, any taxpayer who donates cash or food, unless such food is donated after the food's expiration date, to any local food pantry, local homeless shelter, or local soup kitchen shall be allowed a credit against the tax otherwise due under Chapter 143, excluding withholding tax imposed by Sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the donations made not to exceed $2,500 per taxpayer per year. The amounts that have been subtracted from the taxpayer's federal adjusted gross income within the federal itemized deduction shall be added back onto such taxpayer's Missouri return to determine the taxpayer's Missouri adjusted gross income.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Any taxpayer who donates cash or food to any local food pantry, local homeless shelter, or local soup kitchen shall be allowed a credit against the tax due under Chapter 143, RSMo, excluding withholding tax, in an amount equal to 50 percent of the value of the donations madefoshall be valued at fair market value or wholesale if the taxpayer making the donation is a retail grocery store, food broker, wholesaler, or restaurant and shall be verified on an affidavit completed by the food pantry, local homeless shelter, or Local soup kitchen receiving the donation. The amount of credit claimed shall not exceed the amount of the taxpayer's state tax liability for the year the credit is claimed and shall not exceed $2,500 per taxpayer. The Director of Revenue shall establish procedures where the credit is apportioned among all taxpayers claiming the credit by April 15th

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $1,750,000 None ___X____

Explanation of cap: The cumulative amount of tax credits allocated to all taxpayers in any one fiscal year shall not exceed $1,750,000. The Director of Revenue shall establish procedures where the credit is apportioned among all taxpayers claiming the credit by April 15th if the cap is reached.

Explanation of Expiration of Authority: Pursuant to Section 23.253, RSMo, of the Missouri Sunset Act, the food pantry tax credit shall sunset December 31, 2026 with a termination date of September 1, 2027.

Specific Provisions: (if applicable)

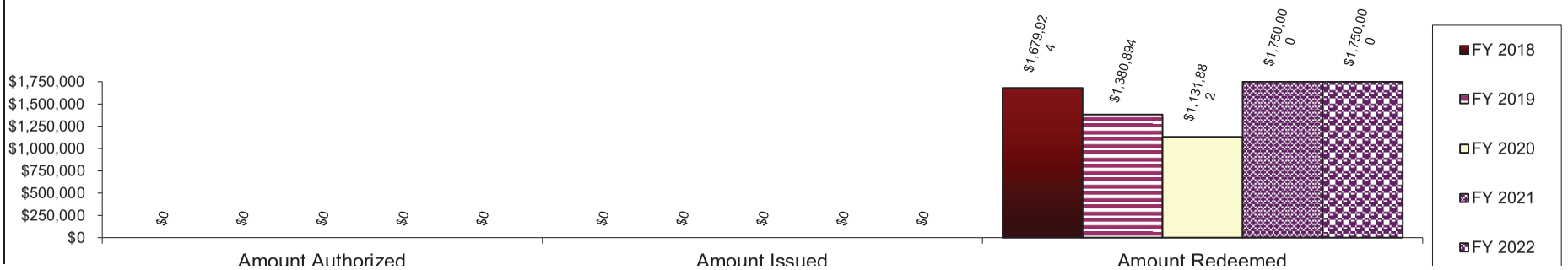
Carry forward: 3 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: Yes

Comments on Specific Provisions:++

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	2,701	2,013	1,493	*0*	2,700	2,700
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$1,679,924	$1,380,894	$1,131,882	*$0*	$1,750,000	$1,750,000

FY 2020 EST. Amount Outstanding	$1,298,065	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Food Pantry Credit

Comments on Historical and Projected Information:

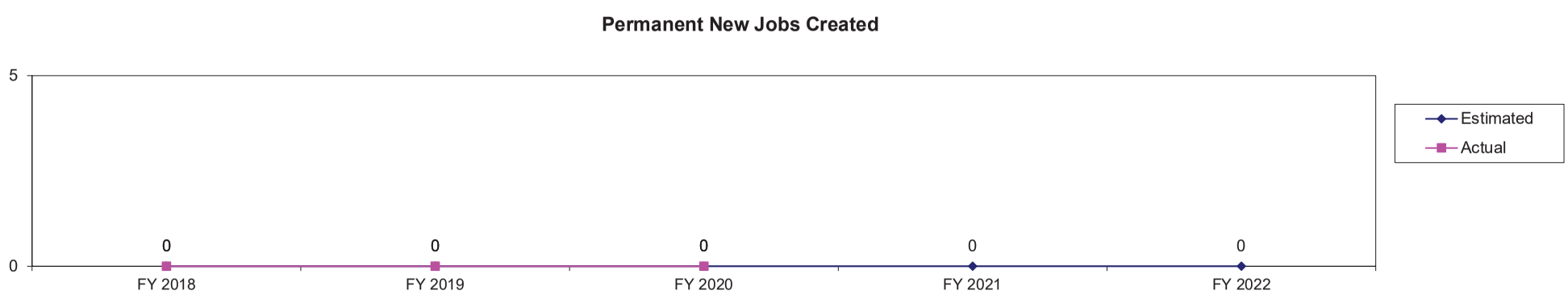
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$21,827	
Total	$21,827	
COSTS		
Direct Fiscal Costs	$1,131,882	
Indirect Fiscal Costs	$0	
Total	$1,131,882	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required by Section 33.282, RSMo.
Other Assumptions:
- A reduction in personal income taxes of $1,131,882 in 2020.
- Incentives/Credits of $1,131,882 in Food Pantry tax credits in 2020.
- Impacts occur Statewide. All Values in Constant Dollars.
- Assumptions provided by DED.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Champion for Children

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 135.341, RSMo	**Applicable Taxes: Chapter 143, excluding Sections 143.191-143.265, RSMo**	
Date of Origin: January 1, 2013		

Program Description and Eligibility Requirements:
For all tax years beginning on or after January 1, 2013, a tax credit may be claimed in an amount equal to 50 percent of a verified contribution to a qualified organization as approved by Missouri Department of Social Services. The minimum amount of any tax credit applied for shall not be less than $50 and shall be applied to taxes due under Chapter 143, excluding Sections 143.191 to 143.265, RSMo. A contribution verification (Form MO-CFC) shall be issued to the taxpayer by the agency receiving the contribution.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A tax credit may be claimed in an amount equal to 50 percent of a verified contribution to a qualified organization. The minimum amount of any tax credit issued shall not be less than $50. The tax credit shall be initially filed for the year in which the contribution is made.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 1,500,000 None ___X____

Explanation of cap: The cumulative amount of the tax credits redeemed shall not exceed $1 million for all fiscal years ending on June 30, 2019 and $1.5 million for all fiscal years beginning on or after July 1, 2019.

Explanation of Expiration of Authority: Section 135.341, RSMo, enacts the provisions of the Missouri Sunset Act. This tax credit is scheduled to expire on December 31, 2025 and terminate September 1, 2026.

Specific Provisions: (if applicable)

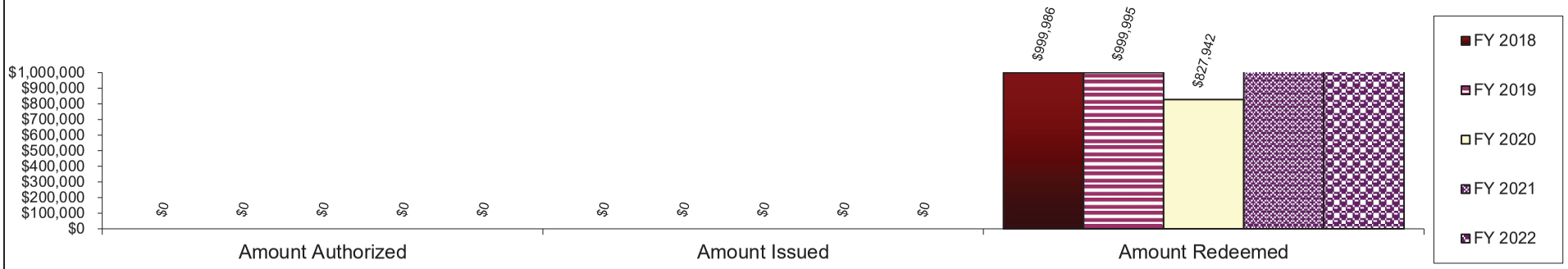
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
4 years	n/a	No	No	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	2,554	1,009	1,093	*0*	1,550	1,550
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$999,986	$999,995	$827,942	*$0*	$1,500,000	$1,500,000

FY 2020 EST. Amount Outstanding	$1,910,859	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Champion for Children

Comments on Historical and Projected Information:

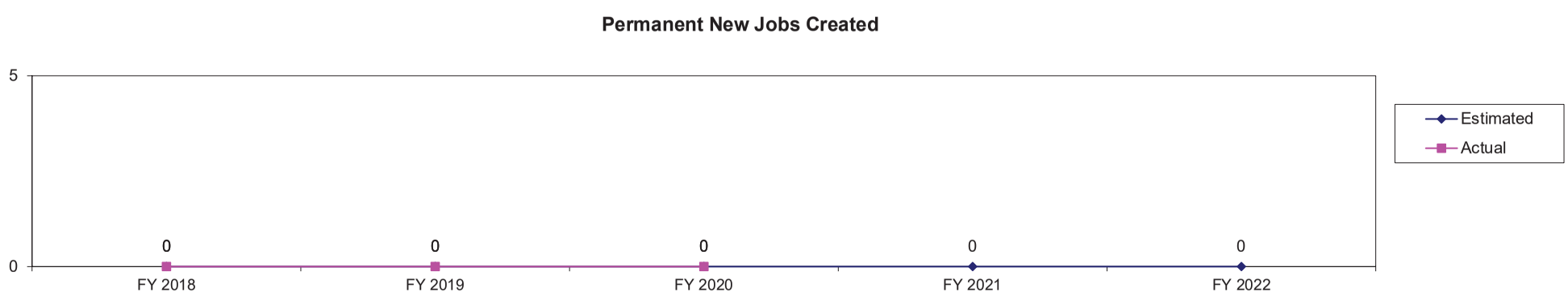
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$15,966	
Total	$15,966	
COSTS		
Direct Fiscal Costs	$827,942	
Indirect Fiscal Costs	$0	
Total	$827,942	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required under Section 33.282, RSMo.
Other Assumptions:
- Reduction in personal income taxes of $827,942 in 2020.
- Incentives/Credits of $827,942 in Champion for Children tax credits in 2020.
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Residential Treatment Agency

Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date:January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.1150 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug 28, 2006

Program Description and Eligibility Requirements:
A qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make eligible donations to the agency. The amount of total credits available to any qualified residential treatment agency can not exceed the total funds received from the Department of Social Services (DSS) in the preceding twelve months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent of their donation. Qualified residential treatment agencies that accept these donations are required to remit payment equivalent to the amount of the tax credit to the Department of Social Services.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Residential Treatment is a contributory program. Taxpayers are eligible for a tax credit equivalent to up to fifty percent of an eligible donation to a qualified residential treatment agency. The residential treatment agency accepting the qualified donation must remit payment to the DSS equivalent to fifty percent of the donation received (the amount of the tax credit to be issued). Since January 1, 2007, any taxpayer is allowed to claim a credit against their state tax liability equivalent to fifty percent (50%) of the eligible donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state tax liability in the tax year that the credit is being claimed. Any tax credit that cannot be claimed in the taxable year during which the contribution is made will not be refunded, but is allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years. The tax credit issued to taxpayer(s) may be applied to state liability taxes in the amount not to exceed fifty percent of an eligible donation made to a qualifying residential treatment agency. Qualifying residential treatment agencies must have a current contract with the Children's Division. Total credits issued can not exceed the total payments made by DSS to the Residential Treatment Agency during the twelve months preceding the month the application was received by DSS.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: Qualifying residential treatment agencies must submit payment equivalent to the amount of tax credit issued. As a result, no cap is applied to this tax credit.

Explanation of Expiration of Authority: Senate Bill 463 (2015) removed the sunset.

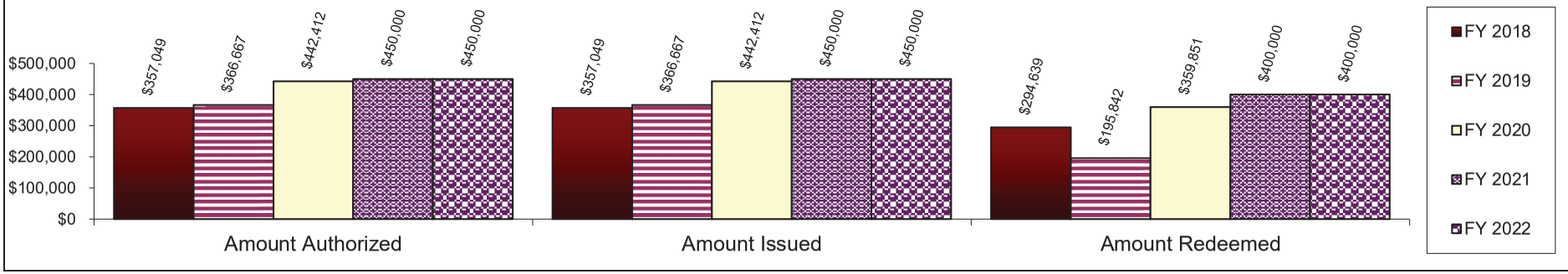
Specific Provisions: (if applicable)

Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	242	243	273	*67*	260	260
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$357,049	$366,667	$442,412	*$89,552*	$450,000	$450,000
Amount Issued	$357,049	$366,667	$442,412	*$89,552*	$450,000	$450,000
Amount Redeemed	$294,639	$195,842	$359,851	*$121,685*	$400,000	$400,000

FY 2020 EST. Amount Outstanding	$337,308	FY 2020 EST. Amount Authorized but Unissued	N/A

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Residential Treatment Agency

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

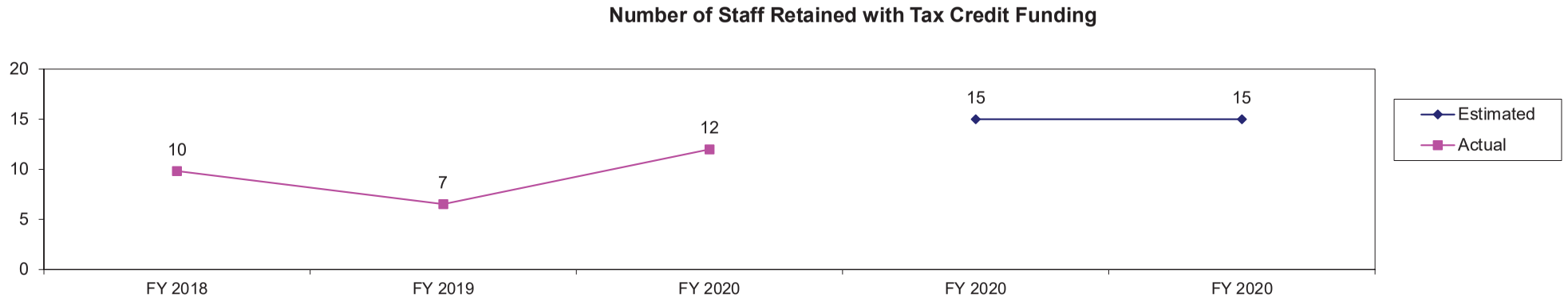
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$442,412	
Indirect Fiscal Benefits		
Total	$442,412	$0
COSTS		
Direct Fiscal Costs	$362,220	
Indirect Fiscal Costs		
Total	$362,220	$0
BENEFIT: COST	**1.22**	**#DIV/0!**

Derivation of Benefits: Direct benefits are contributions to the Residential Treatment providers under this program that are used soley to provide direct care services to children who are residents of this state. (Credits issued reflect 50% of total donations received)

Direct costs are the amount redeemed in FY 20 ($359,851) plus the cost for salary and fringe to administer the tax credit ($2,369).

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Peace Officer Surviving Spouse		
Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 135.090, RSMo	**Applicable Taxes: Chapter 143, excluding Sections 143.191 to 143.265**	
Date of Origin: January 1, 2008		

Program Description and Eligibility Requirements:

For all tax years beginning on or after January 2, 2008, any firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor vehicle enforcement officer, emergency medical responder, as defined in section 190.100, emergency medical technician, first responder, or highway patrolman employed by the state of Missouri (whose death was deemed to be "in the line of duty") shall be allowed a credit against the tax otherwise due under Chapter 143, RSMo, excluding withholding tax, in an amount equal to the total amount of the property taxes on the surviving spouse's homestead paid during the year for which the credit is claimed. A surviving spouse may claim the credit for each tax year beginning the year of death of the public safety officer until the tax year is which the surviving spouse remarries.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A surviving spouse of a public safety officer, defined above, may claim a credit equal to the total amount of the property taxes paid on the surviving spouse's homestead. A surviving spouse may claim the credit for each tax year beginning the year of death of the public safety officer until the tax year in which the surviving spouse remarries. No credit shall be allowed for the year in which the surviving spouse remarries.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:

Explanation of Expiration of Authority: The sunset and termination dates were prolonged during the 2019 Regular Session. Pursuant to Section 23.253, RSMo, of the Missouri Sunset Act, this program shall expire on December 31, 2027 with a termination date of September 1, 2028.

Specific Provisions: (if applicable)

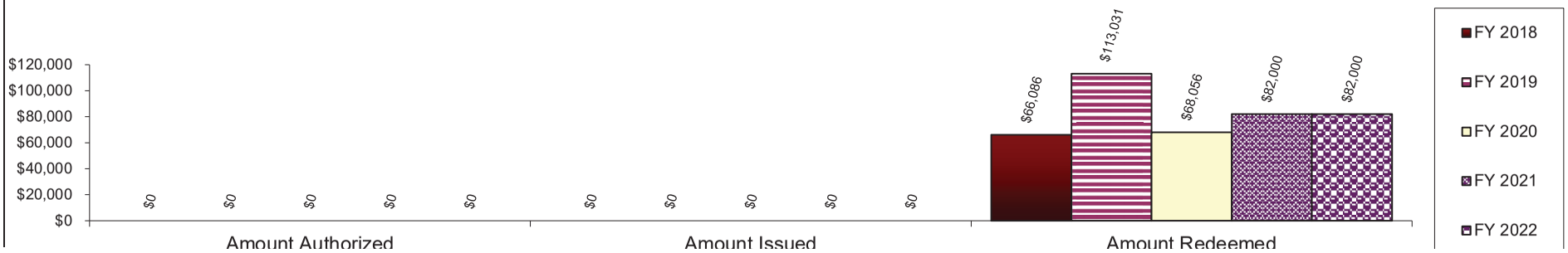
Carry forward: n/a | Carry Back: n/a | Refundable: Yes | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	30	34	30	*14*	31	31
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$66,086	$113,031	$68,056	*$50,820*	$82,000	$82,000

FY 2020 EST. Amount Outstanding	$0 as of 01/01/2021	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Peace Officer Surviving Spouse

Comments on Historical and Projected Information:

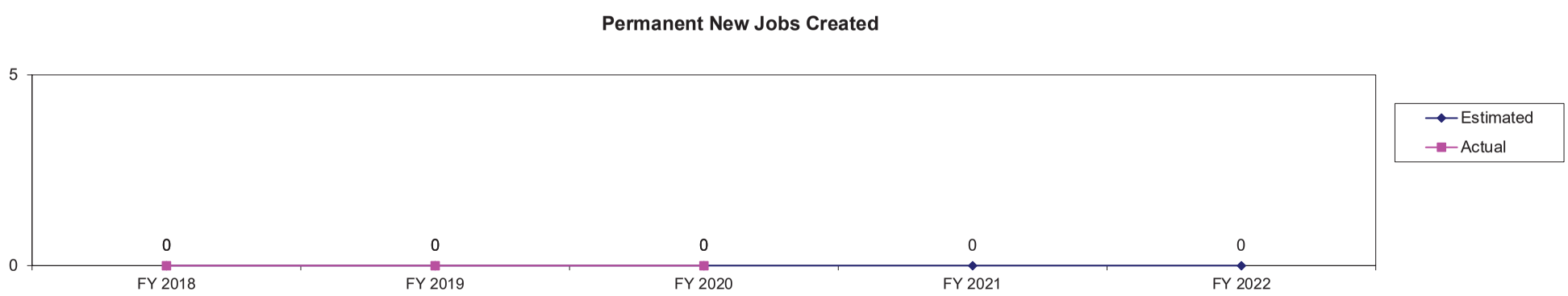
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$1,312	
Total	$1,312	
COSTS		
Direct Fiscal Costs	$68,056	
Indirect Fiscal Costs	$0	
Total	$68,056	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for the tax credit programs as required by Section 33.282, Ramos.
Other Assumptions:
- Reduction in personal income taxes of $68,056 in 2020.
- Incentives/Credits of $68,056 in Peace Officer Surviving Spouse tax credits in 2020.
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Special Needs Adoption

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Sections 135.325-135.339, RSMo	**Applicable Taxes: Chapter 143**	
Date of Origin: January 1, 2000		

Program Description and Eligibility Requirements:

Any person residing in Missouri who proceeds in good faith with the adoption of a special needs child on or after January 1, 2000, shall be eligible to receive a tax credit up to $10,000 for nonrecurring adoption expenses for each child. Beginning March 20, 2013, the tax credits shall only be allocated for the adoption of special needs children who are residents or wards of this state at the time the adoption is initiated.

Any business entity providing funds to an employee to enable that employee to proceed in good faith with the adoption of a special needs child shall be eligible to receive a tax credit up to $10,000 for nonrecurring adoption expenses for each child, except that only one $10,000 credit is available for each special needs child adopted.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Individuals and businesses may claim a tax credit for the total nonrecurring adoption expenses in each fiscal year that expenses are incurred. A claim for 50 percent of the credit is allowed when the child is placed in the home. A claim for the remaining 50 percent is allowed when the adoption is final. The total of the credits shall not exceed $10,000 per child. Applications to claim the adoption credit for special needs children who are residents or wards of Missouri at the time the adoption is initiated must be filed between July 1 and April 15 of each fiscal year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $2,000,000 None ___X____

Explanation of cap: The cumulative of tax credits that may be claimed by taxpayers shall not be more than $2 million but may be increased by appropriation.

Explanation of Expiration of Authority: Sections 135.325-135.339, RSMo, do not enact the provisions of the Missouri Sunset Act.

Specific Provisions: (if applicable)

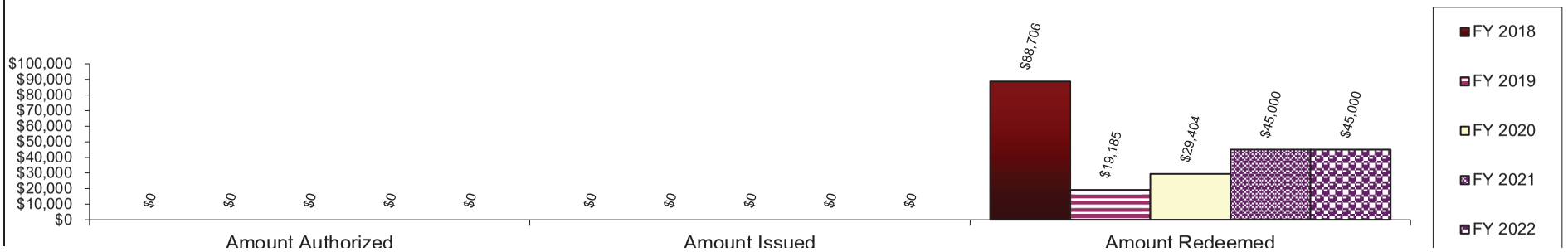
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
4 years	n/a	No	Yes	Yes

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	30	7	8	*0*	15	15
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$88,706	$19,185	$29,404	*$0*	$45,000	$45,000

FY 2020 EST. Amount Outstanding	$8,155	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Special Needs Adoption

Comments on Historical and Projected Information:

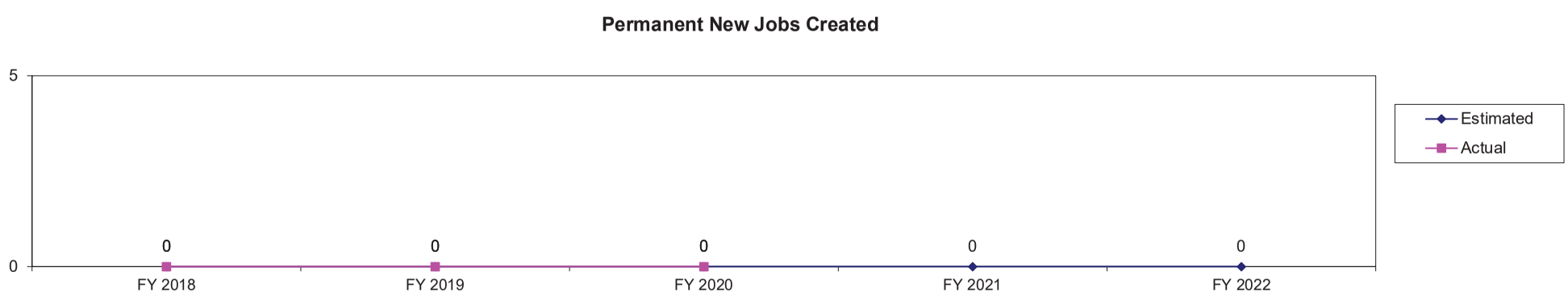
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$567	
Total	$567	
COSTS		
Direct Fiscal Costs	$29,404	
Indirect Fiscal Costs	$0	
Total	$29,404	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required under Section 33.282, RSMo.
Other Assumptions:
- Reduction in personal income taxes of $29,404 in 2020.
- Incentives/Credits of $29,404 in Special Needs Adoption tax credits in 2020.
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Developmental Disability Care Provider

Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.1180 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug. 28, 2012

Program Description and Eligibility Requirements:
A qualified developmental disability care provider may apply for tax credits on behalf of taxpayers who make eligible donations to the provider. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent of their donation. Qualified developmental disability care providers that accept these donations are required to remit payment equivalent to the amount of the tax credit to the Department of Social Services. The program was authorized in HB 1172 (2012) and went into effect August 28, 2012.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No
Developmental Disability Care Provider is a contributory program. Taxpayers are eligible for a tax credit equivalent to up to fifty percent of an eligible donation to a qualified developmental disability care provider. The developmental disability care provider accepting the qualified donation must remit payment to the DSS equivalent to fifty percent of the donation received (the amount of the tax credit to be issued). The amount of the tax credit claimed may not exceed the amount of the taxpayer's state tax liability in the tax year that the credit is being claimed. Any tax credit that cannot be claimed in the taxable year during which the contribution is made will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years. The tax credit issued to taxpayer(s) may be applied to state liability taxes in the amount not to exceed fifty percent of an eligible donation made to a qualifying developmental disability care provider. Qualifying developmental disability care providers must have a current contract with the Children's Division or the Department of Mental Health, or be accredited by the Council on Accreditation, the Joint Commission on Accreditation of Healthcare Organizations, or the Commission on Accreditation of Rehabilitation Facilities.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____
Explanation of cap: Qualifying developmental disability care providers must submit payment equivalent to the amount of tax credit issued. As a result, no cap is applied to this tax credit.

Explanation of Expiration of Authority:

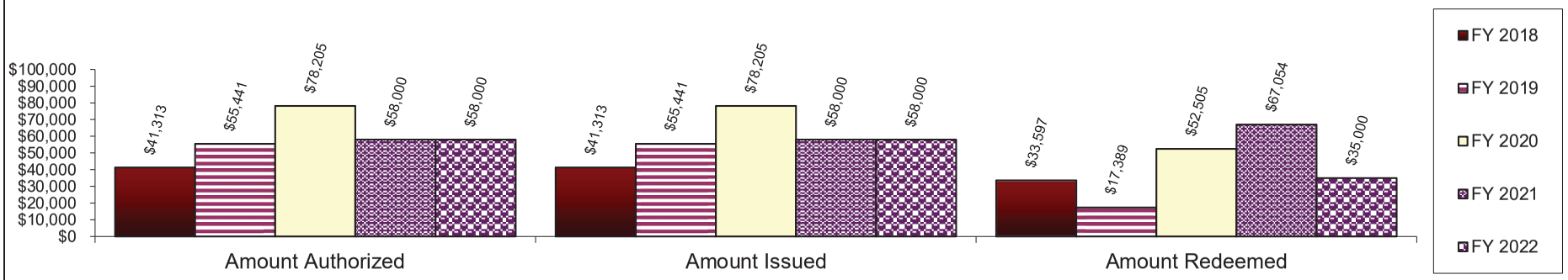
Specific Provisions: (if applicable)
Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	22	25	17	*5*	20	20
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$41,313	$55,441	$78,205	*$15,383*	$58,000	$58,000
Amount Issued	$41,313	$55,441	$78,205	*$15,383*	$58,000	$58,000
Amount Redeemed	$33,597	$17,389	$52,505	*$61,630*	$67,054	$35,000

FY 2020 EST. Amount Outstanding	$670,534	FY 2020 EST. Amount Authorized but Unissued	N/A

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Developmental Disability Care Provider

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

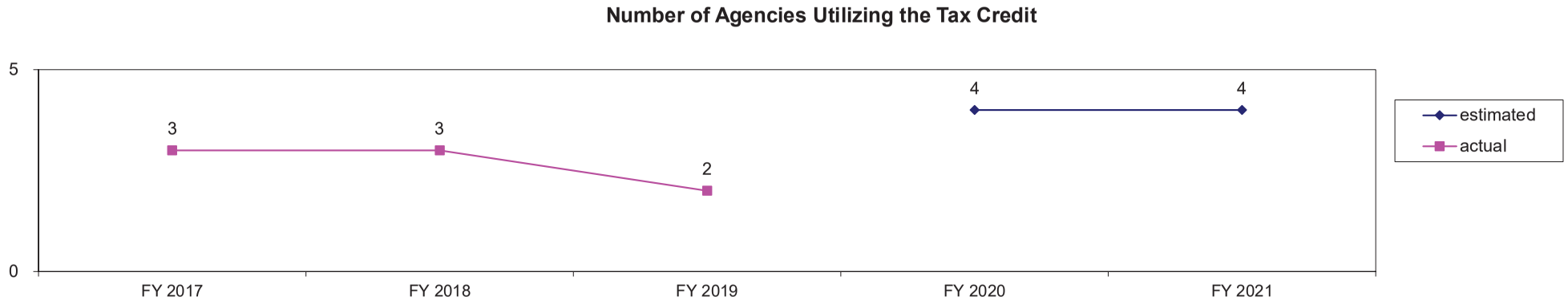
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	N/A	
Indirect Fiscal Benefits	$78,205	
Total	$78,205	$0
COSTS		
Direct Fiscal Costs	N/A	
Indirect Fiscal Costs	$53,453	
Total	$53,453	$0
BENEFIT: COST	**1.46**	**#DIV/0!**

Derivation of Benefits: Direct benefits are contributions to the Developmental Disability Care Providers under this program that are used solely to provide direct care services to people with developmental disabilities who are residents of this state. (Credits issued reflect 50% of total donations received)

Direct costs are the amount redeemed in FY 19 ($52,505) plus the cost for salary and fringe to administer the tax credit ($948).

Other Benefits: Allows agencies to generate donations to be used toward the care of people with developmental disabilities without causing a burden on the state. Even though the state has a reduction in revenue when these tax credits are redeemed, the payment of half of the donation amount received by the provider offsets this cost.

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Diaper Bank

Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.621 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug. 28, 2018

Program Description and Eligibility Requirements:
Allows a tax credit for taxpayers to apply to their state liability taxes in an amount not to exceed fifty percent of a contribution made to a qualifying diaper bank. Contributions can include cash, stocks, bonds or other marketable securities, or real property, with a value of one hundred dollars ($100) or more.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Taxpayers are eligible for a tax credit equivalent to up to fifty percent of an eligible contribution to a qualified diaper bank. Contributions must have a value of at least $100 ($50 tax credit) and can not exceed $100,000 ($50,000 tax credit) per taxpayer during any fiscal year. Eligible tax credits can not exceed the taxpayers state income tax liability for the year the credit is claimed.

Annually, diaper banks must submit an application to be classified as a qualifying agency to receive donations eligible for the Diaper Bank Tax Credit. At least quarterly a review is conducted to determine the cumulative amount of approved tax credits. If a diaper bank fails to use all, or some percentage of its apportioned tax credits during a predetermined period of time, the unused tax credits may be reapportioned to those diaper banks that have used all, or most of their apportionment. Reapportionment may occur more than once during a fiscal year, to the maximum extent possible, to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual 500,000 None ___X____

Explanation of cap: Annually the $500,000 is allocated to those qualifying diaper banks that have submitted an application and supporting documentation to the Department of Social Services. Allotments may be revised during the year at the Department's discretion in an effort to fully utilize the maximum tax credit possible.

Explanation of Expiration of Authority: This program is set to sunset December 31, 2024.

Specific Provisions: (if applicable)

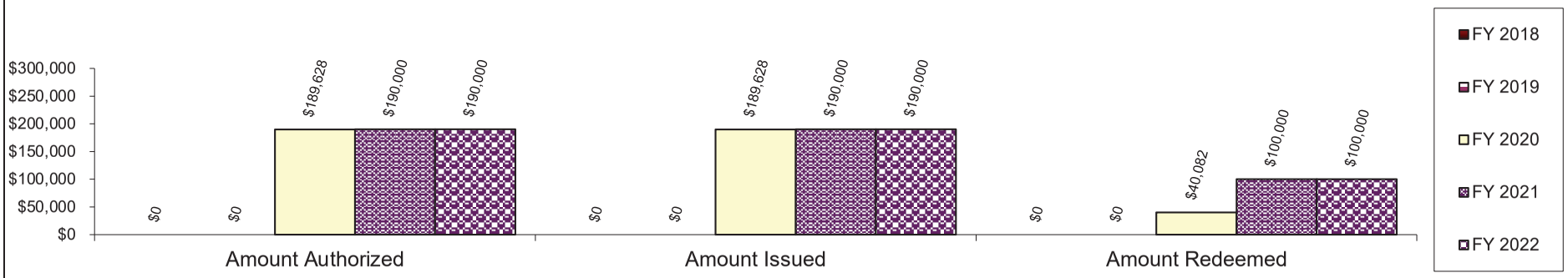
Carry forward: 1 year | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	N/A	N/A	57	*48*	60	60
Projects/Participants (#)			N/A	N/A	N/A	N/A
Amount Authorized			$189,628	*$102,718*	$190,000	$190,000
Amount Issued			$189,628	*$102,718*	$190,000	$190,000
Amount Redeemed			$40,082	*$47,523*	$100,000	$100,000

FY 2020 EST. Amount Outstanding $149,546 | FY 2020 EST. Amount Authorized but Unissued N/A

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Diaper Bank

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

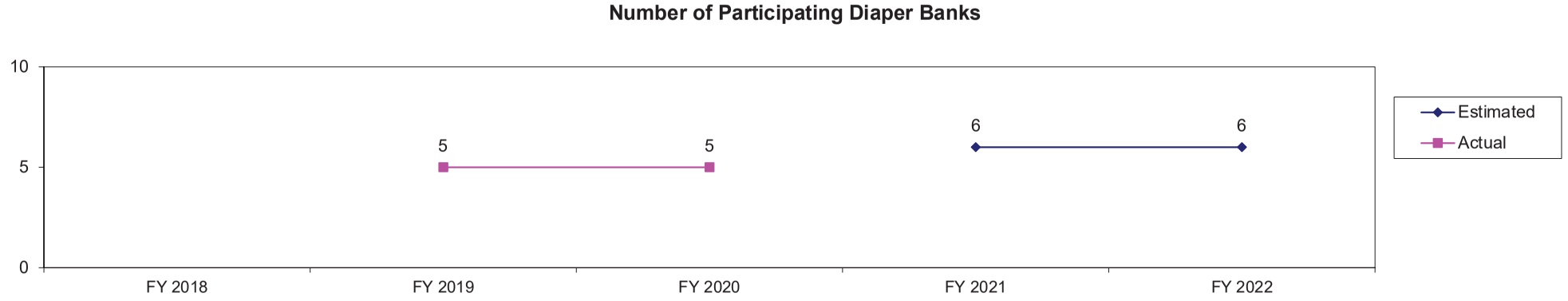
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	N/A	
Indirect Fiscal Benefits	$379,256.38	
Total	$379,256	$0
COSTS		
Direct Fiscal Costs	$42,925	
Indirect Fiscal Costs	N/A	
Total	$42,925	$0
BENEFIT: COST	**8.84**	**#DIV/0!**

Derivation of Benefits: Indirect fiscal benefits are the total amount of donations received by qualifying agencies that contributed toward the cost of assisting their clients who may have, otherwise, accessed state assistance. (Credits issued reflect 50% of total donations received)

Direct costs are the amount of credits that redeemed in FY 20 ($40,082) plus the cost for salary and fringe to administer the tax credit ($2,843).

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

TAX CREDIT ANALYSIS, FY 2022 BUDGET SUBMISSION

Program Name: Shared Tax Credit

Department: Health and Senior Services | **Contact Name & No.:** Tim Jackson (573) 472-6696 | **Date:** January 2021

Program Category: Domestic and Social | **Type: Tax Credit** __X__ **Other (specify)**____

Statutory Authority: Sections 192.2005, 192.2010, and 192.2015 | **Applicable Taxes:** Individual Income

Date of Origin: January 1, 2000

Program Description and Eligibility Requirements:

Shared Care is a program in which eligible families who provide care to an elderly family member in their home may request a tax credit. Caregivers who meet requirements within the program are eligible for a Shared Care tax credit in an amount not to exceed $500 to defray the cost of caring for an elderly person. In order to be eligible for a Shared Care tax credit, a registered caregiver shall:
(1) Care for an elderly person age 60 or older who is physically or mentally incapable of living alone, who requires assistance to avoid placement in a long-term care facility, is not able or allowed to operate a motor vehicle, and does not receive funding or services through Medicaid or Social Service Block Grant funding;
(2) Live in the same residence as the elderly person to give protective oversight for an aggregate of more than six months per tax year;
(3) Not receive monetary compensation for providing care; and
(4) File necessary Shared Care tax credit forms with the caregiver's Missouri individual income tax return.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Each qualifying caregiver is limited to no more than $500 of the tax credit amount of their tax liability.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:
Each qualifying caregiver is limited to no more than $500 of the tax credit amount of their tax liability.

Explanation of Expiration of Authority: While there is no program cap, the eligibility requirements for the program self-limit the amount of the tax credits provided. Each qualifying caregiver is limited to no more than $500 of tax credit, or no more than their tax liability, whichever is lower.

Specific Provisions: (if applicable)

Carry forward: n/a | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

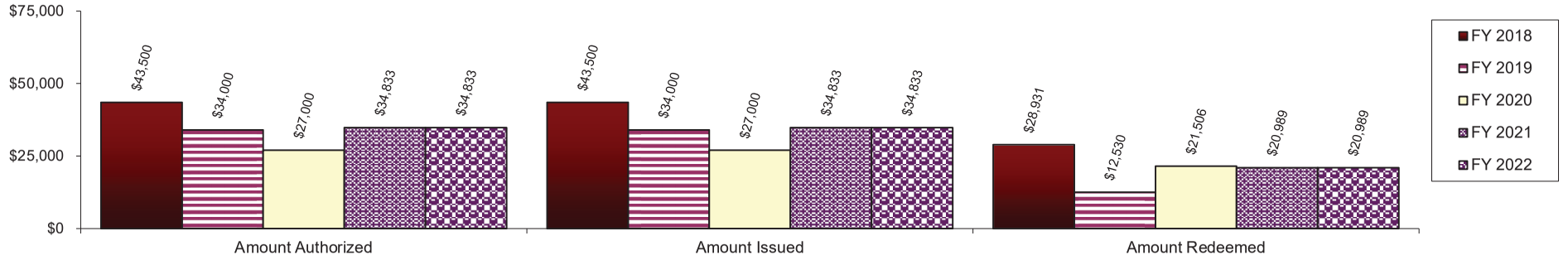
Comments on Specific Provisions: Certificates issued equal the number of Shared Care registered caregivers (potential tax credit claimants). The amount authorized is equal to the caregivers multiplied by the maximum per person credit amount of $500. The amount redeemed is the total tax credit claimed.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	87	68	54	8	70	70
Projects/Participants (#)	0	0	0	0	0	0
Amount Authorized	$43,500	$34,000	$27,000	$8,500	$34,833	$34,833
Amount Issued	$43,500	$34,000	$27,000	$8,500	$34,833	$34,833
Amount Redeemed	$28,931	$12,530	$21,506	$10,898*	$20,989	$20,989

*Tax year is based on a calendar year while amount redeemed is based on a fiscal year.

FY 2020 EST. Amount Outstanding $5,494 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Due to COVID-19, FY 2020 registrations and inquiries may be impacted.

TAX CREDIT ANALYSIS

Program Name: Shared Tax Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

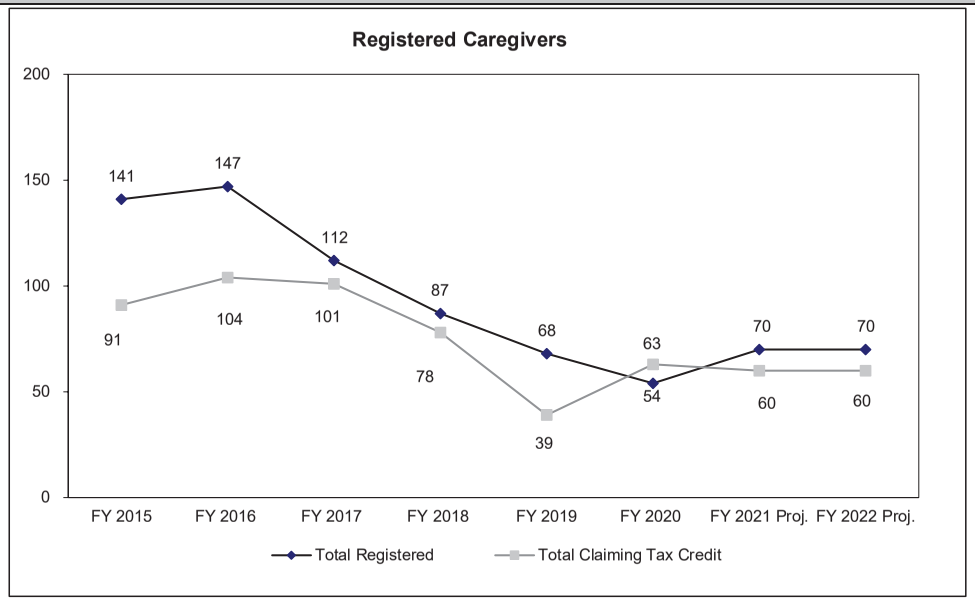
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	Not Applicable	Not Applicable
Indirect Fiscal Benefits	$47,811	Not Applicable
Total	$47,811	Not Applicable
COSTS		
Direct Fiscal Costs	$25,958	Not Applicable
Indirect Fiscal Costs	Not Applicable	Not Applicable
Total	$25,958	Not Applicable
BENEFIT: COST	**0.00**	

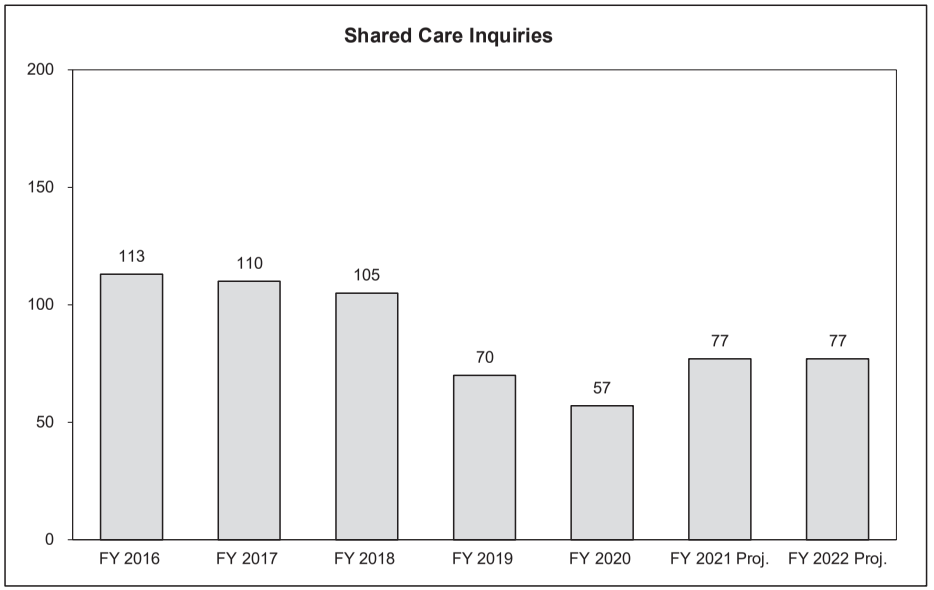
Derivation of Benefits: Individuals claiming this tax credit are providing care for elderly persons who are not receiving state funded services. Without this private caregiver support, these elderly persons may need services such as personal care, homemaker, and respite care funded in part through Medicaid, Social Service Block Grant, or General Revenue. The indirect fiscal benefits are calculated based on the estimated number of elderly persons claiming the credit who are potentially Medicaid eligible, multiplied by the average cost of care for elderly persons receiving care through DHSS (54 total claimants x 21.49 [percent of persons over age 60 in Missouri] X $4,120 [FY 2020 GR average cost of care] = $47,811).

Direct Costs Footnote: Direct costs include the dollar value of tax credits redeemed ($21,506) as well as the General Revenue cost for personnel ($4,452) who respond to inquiries and register/confirm individuals within the program.($21,506+$4,452 = $25,958).

Other Benefits:

PERFORMANCE MEASURE(S)





Comments on Performance Measure: Due to COVID-19, FY 2020 registrations and inquiries may be impacted.

TAX CREDIT ANALYSIS

Program Name: Disabled Access for Homeowners (Residential Dwelling)

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Domestic and Social	**Type: Tax Credit_X___ Other (specify)____**	
Statutory Authority: Section 135.562, RSMo	**Applicable Taxes: Chapter 143, excluding Sections 143.191-143.265 RSMo**	
Date of Origin: January 1, 2008		

Program Description and Eligibility Requirements:
Taxpayers with a federal adjusted gross income of thirty thousand dollars or less who incur costs for qualifying renovations made to their principle dwelling to assist in the accessibility for an individual with a disability who permanently resides with such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of one hundred percent of the costs or two thousand five hundred dollars per taxpayer, per year. Taxpayers with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incur costs for qualifying renovations made to their principle dwelling to assist in the accessibility for an individual with a disability who permanently resides with such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in the amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per taxpayer, per year. No taxpayer shall be eligible to receive a credit in any year immediately following a tax year in which such taxpayer received this credit.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

A taxpayer with a federal adjusted income of $30,000 or less shall receive a tax credit against the taxpayer's Missouri income tax liability in an amount equal to the lesser of 100 percent of such costs or $2,500 per taxpayer, per year. A taxpayer with a federal adjusted gross income greater than $30,000 but less than $60,000 shall receive a tax credit against the taxpayer's Missouri income tax liability in an amount equal to the lesser of 50 percent of such costs or $2,500 per taxpayer, per year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $100,000 None _____

Explanation of cap: In no event shall the aggregate amount of all tax credits allowed pursuant to Section 135.562, RSMo, exceed $100,000 in any given fiscal year. The tax credits issued pursuant to this section shall be on a first-come, first-served basis.

Explanation of Expiration of Authority: The sunset and termination dates have been prolonged during the 2019 Regular Session. The provisions of Section 135.562, RSMo shall expire on December 31, 2025 with a termination date of September 1, 2026.

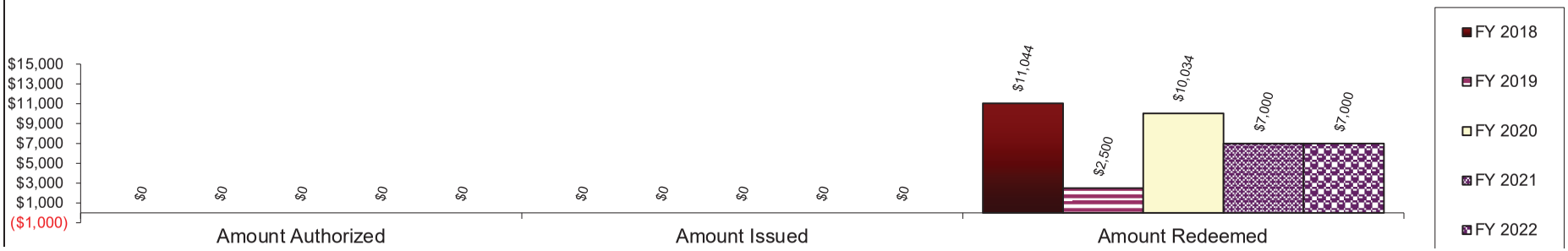
Specific Provisions: (if applicable)
Carry forward n/a Carry Back n/a Refundable Yes Sellable/Assignable No Additional Federal Deductions Available No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	4	1	4	*1*	4	4
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$11,044	$2,500	$10,034	*$121*	$7,000	$7,000

FY 2020 EST. Amount Outstanding	$0 as of 01/01/2021	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Disabled Access for Homeowners (Residential Dwelling)

Comments on Historical and Projected Information:

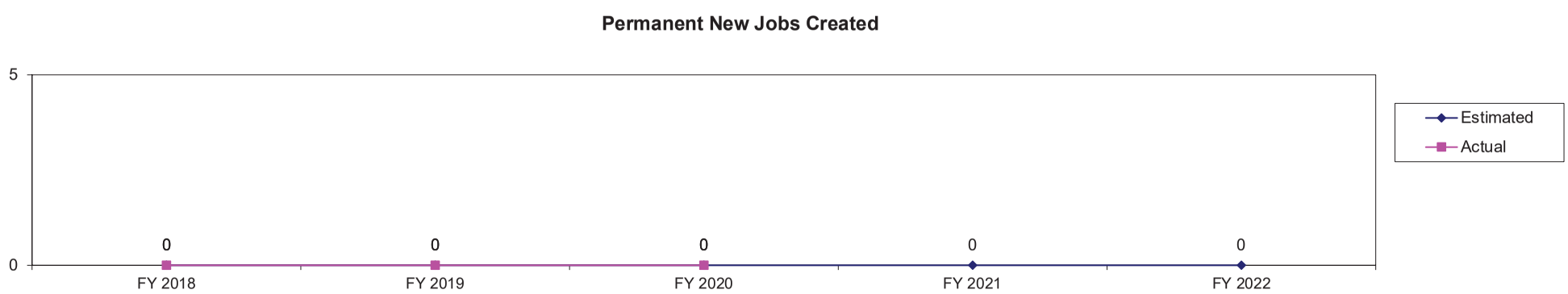
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits	$193	
Total	$193	
COSTS		
Direct Fiscal Costs	$10,034	
Indirect Fiscal Costs	$0	
Total	$10,034	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development (DED), used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for the tax credit programs as required under Section 33.282, RSMo.
Other Assumptions;
- Reduction in personal income taxes of $10,034 in 2020.
- Incentives/Credits of $10,034 in Residential Dwelling tax credits in 2020.
- Impacts Occur statewide. All values in constant dollars
- Assumptions provided by DED

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri Health Insurance Pool Assessment Credit

Department: Commerce and Insurance | **Contact Name & No.:** Grady Martin 573-751-7223 | **Date:** 1/29/2021

Program Category: Domestic and Social | **Type: Tax Credit**__X__ **Other (specify)**____

Statutory Authority: Chapter 376.975 RSMo | **Applicable Taxes:** Premium Tax (GR portion) and Sales and Use Tax (HMOs)

Date of Origin: 1/1/1991

Program Description and Eligibility Requirements:
The Missouri Health Insurance Pool served Missouri residents who could not purchase insurance in the regular market. Individuals in the pool paid a premium and the difference between premiums paid and actual costs was assessed to all insurers issuing health insurance in the state. The insurers are allowed a tax credit against their tax liability. Credit may be carried forward until exhausted and is taken against the General Revenue portion of premium tax.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Credit is applied against premium tax due (sales and use tax for HMOs). If credit exceeds tax due, excess is carried forward until exhausted. Credit is taken against General Revenue portion of premium tax only.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: N/A

Explanation of Expiration of Authority: N/A

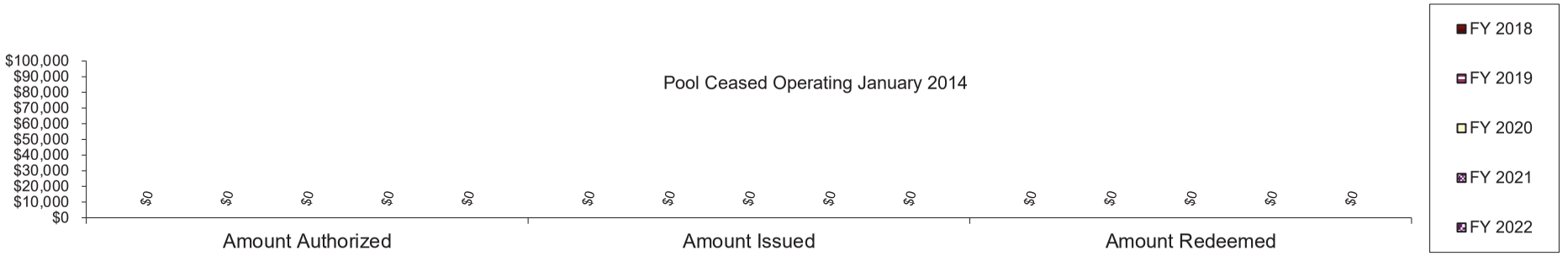
Specific Provisions: (if applicable)
Carry forward: Yes | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions: Unlimited carry forward.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	n/a	n/a	n/a	n/a	n/a	n/a
Projects/Participants (#)	n/a	n/a	n/a	n/a	n/a	n/a
Amount Authorized	n/a	n/a	n/a	n/a	n/a	n/a
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$0	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding $13,889,267 | FY 2020 EST. Amount Authorized but Unissued n/a

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:
*SB 262 (2013) provided that coverage under the Missouri Health Insurance Pool (MHIP) expired on December 31, 2013, and prohibited the issuance of new policies under the pool on or after January 1, 2014.

TAX CREDIT ANALYSIS

Program Name: Missouri Health Insurance Pool Assessment Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total		
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total		
BENEFIT: COST		

Derivation of Benefits: Pool ceased operating in January 2014.

Other Benefits:

PERFORMANCE MEASURE(S)

Pool Ceased Operating January 2014

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Health, Hunger and Hygiene		
Department: Social Services	Contact Name & No.: Patrick Luebbering (573) 751-7533	Date: January, 2021
Program Category: Domestic and Social	Type: Tax Credit__X__ Other (specify)____	
Statutory Authority: 135.1125 RSMo	Applicable Taxes: Corporate Income, Fiduciary, Financial, Corporate Franchise, Individual and Insurance	

Date of Origin: Aug. 28, 2018

Program Description and Eligibility Requirements:
A qualified health, hunger, and hygiene organization may apply for tax credits on behalf of taxpayers who make eligible donations to the organization. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent of their donation. Qualified health, hunger, and hygiene organizations that accept these donations are required to remit payment equivalent to the amount of the tax credit to the Department of Social Services (DSS).

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No
Health, Hunger, and Hygiene is a contributory program. Taxpayers are eligible for a tax credit equivalent to up to fifty percent of an eligible donation to a qualified health, hunger and hygiene organization. The health, hunger, hygiene organization accepting the qualified donation must remit payment to the DSS equivalent to fifty percent of the donation received (the amount of the tax credit to be issued). Since January 1, 2019, any taxpayer is allowed to claim a credit against their state tax liability equivalent to fifty percent (50%) of the eligible donation the taxpayer made to a qualified health, hunger, and hygiene organization. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state tax liability in the tax year that the credit is being claimed. Any tax credit that cannot be claimed in the taxable year during which the contribution is made will not be refunded, but is allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years. The tax credit issued to taxpayer(s) may be applied to state liability taxes in the amount not to exceed fifty percent of an eligible donation made to a qualifying health, hunger, and hygiene organization.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____
Explanation of cap: Qualifying health, hunger, and hygiene organizations must submit payment equivalent to the amount of tax credit issued. As a result, no cap is applied to this tax credit.
Explanation of Expiration of Authority: The program is set to sunset August 28, 2024.

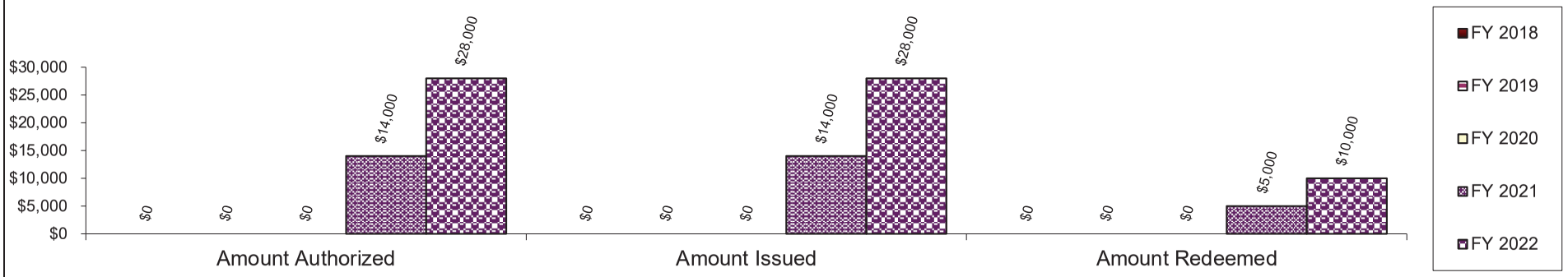
Specific Provisions: (if applicable)
Carry forward: 4 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	5	10
Projects/Participants (#)	N/A	N/A	N/A	N/A	N/A	N/A
Amount Authorized	$0	$0	$0	*$0*	$14,000	$28,000
Amount Issued	$0	$0	$0	*$0*	$14,000	$28,000
Amount Redeemed	$0	$0	$0	*$0*	$5,000	$10,000

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	$

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Health, Hunger and Hygiene

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

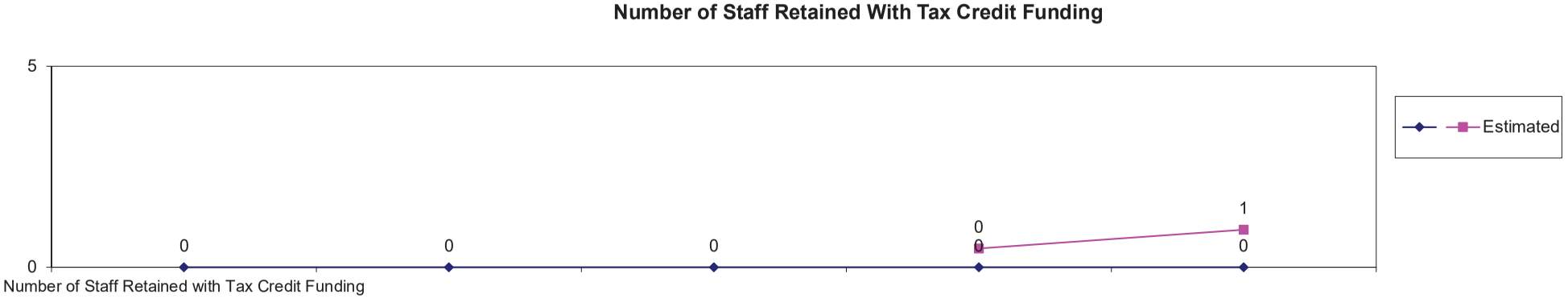
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$0	
Total	$0	$0
COSTS		
Direct Fiscal Costs	$948	
Indirect Fiscal Costs	$0	
Total	$948	$0
BENEFIT: COST	**0.00**	**#DIV/0!**

Derivation of Benefits: Direct benefits are contributions to the Health, Hunger, and Hygiene providers under this program that are used solely to provide direct care services to children who are residents of this state. (Credits issued reflect 50% of total donations received)

Direct costs are the amount redeemed in FY 20 ($0) plus the cost for salary and fringe to administer the tax credit ($948).

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri Property and Casualty Insurance Guaranty Association Credit

Department: Commerce and Insurance		**Contact Name & No.:** Grady Martin 573-751-7223	**Date:** 1/29/2021
Program Category: Domestic and Social		**Type: Tax Credit**__X__ **Other (specify)**____	
Statutory Authority: Chapter 375.774 RSMo		**Applicable Taxes:** Missouri Insurance Premium Tax	

Date of Origin: 1989; newest update effective 8/28/2004

Program Description and Eligibility Requirements:
The Missouri Property and Casualty Insurance Guaranty Association is created in state statute and all insurers issuing property and casualty insurance in the state are members. The association pays Missouri policyholders for claims against insolvent P&C companies. The association then assesses all members in the state to pay claims of the insolvent insurer. Members are allowed to take these assessments as an offset against premium tax collected by the state.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Credits are taken over a three-year period with 33 1/3% being taken each year beginning the year after the assessment. No carry forward. Credits are taken against General Revenue, County Foreign and County Stock Funds.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: N/A

Explanation of Expiration of Authority: N/A

Specific Provisions: (if applicable)

Carry forward n/a | Carry Back n/a | Refundable No | Sellable/Assignable No | Additional Federal Deductions Available No

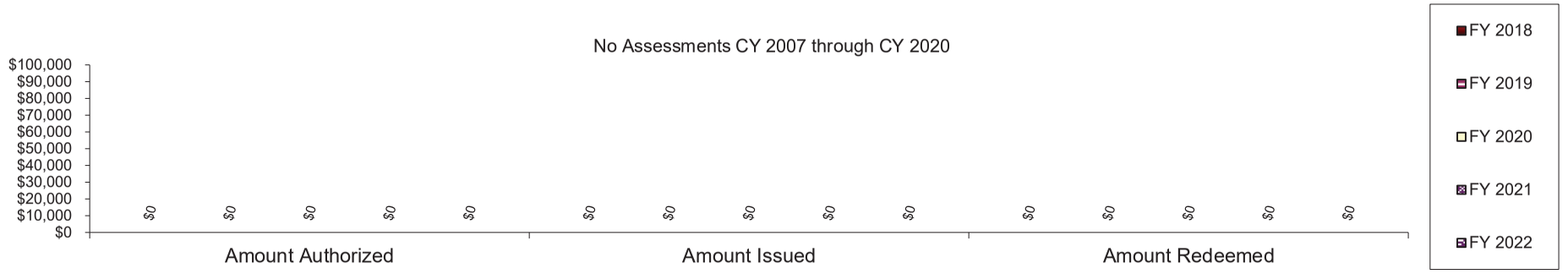
Comments on Specific Provisions: No carry forward.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	n/a	n/a	n/a	n/a	n/a	n/a
Projects/Participants (#)	n/a	n/a	n/a	n/a	n/a	n/a
Amount Authorized	n/a	n/a	n/a	n/a	n/a	n/a
Amount Issued[1]	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$0	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	n/a

[1]No assessments CY2007-CY2020

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Missouri Property and Casualty Insurance Guaranty Association Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total		
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total		
BENEFIT: COST		

Derivation of Benefits: No assessments CY2007 through CY2020.

Other Benefits:
The business of insurance is primarily regulated by the states. Consequently, no federal mechanism exists to guaranty the payment of claims under insurance policies in the event an insurance company becomes insolvent. Instead, the states have taken on this role. Every state in the U.S. has enacted laws creating a property and casualty insurance guaranty association. In the event that a licensed insurance company becomes insolvent and cannot pay its claims, the various state guaranty associations step in and provide coverage for policy or claim up to prescribed limits. In Missouri, property and casualty policies are guaranteed up to $300,000 for most types of coverage.

To get the money to pay claims for an insolvent company, the various guaranty associations are authorized by law to levy assessments against all of the other property and casualty insurance companies in the state. The insurance companies in Missouri are then allowed a tax credit against their premium tax liability for the amount of the assessment.

PERFORMANCE MEASURE(S)

Property & Casualty Insurance Guaranty Association

	CY 2017 Actual	CY 2018 Actual	CY 2019 Actual	CY 2020 Actual	CY 2021 Estimate	CY 2022 Estimate	CY 2023 Estimate
Property & Casualty Insurers operating in Missouri	923	931	942	959	925	925	940

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Small Business Incubator Tax Credit Program

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Entrepreneurial | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: 620.495, RSMo | **Applicable Taxes:** Income tax, Corporate franchise tax, Bank tax, Insurance premium tax, and other financial institutions tax

Date of Origin: 1989

Program Description and Eligibility Requirements:
A taxpayer who makes a contribution to an approved incubator sponsor or fund can claim a state tax credit for a percentage of such contribution.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The tax credit is equal to 50% of the contribution.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $ 500,000 None

Explanation of cap: The $500,000 annual cap is allocated each calendar year to approved incubators requesting funds based on need, competition and the appropriate use of contributions.

Explanation of Expiration of Authority:

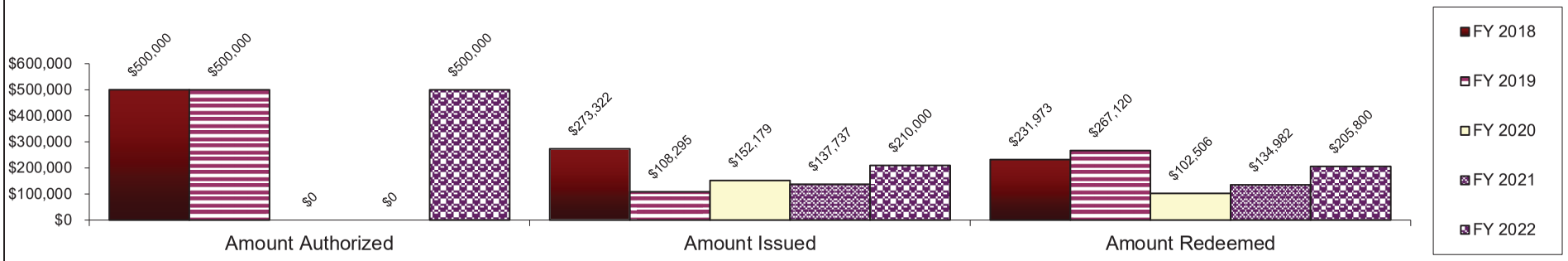
Specific Provisions: (if applicable)
Carry forward 5 years | Carry Back n/a | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions: 75 percent of par value.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	35	41	30	*0*	27	34
Projects/Participants (#)	9	8	0	*0*	0	8
Amount Authorized	$500,000	$500,000	$0	*$0*	$0	$500,000
Amount Issued	$273,322	$108,295	$152,179	*$0*	$137,737	$210,000
Amount Redeemed	$231,973	$267,120	$102,506	*$64,777*	$134,982	$205,800

FY 2020 EST. Amount Outstanding $239,718 | FY 2020 EST. Amount Authorized but Unissued $371,571

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Small Business Incubator Tax Credit Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

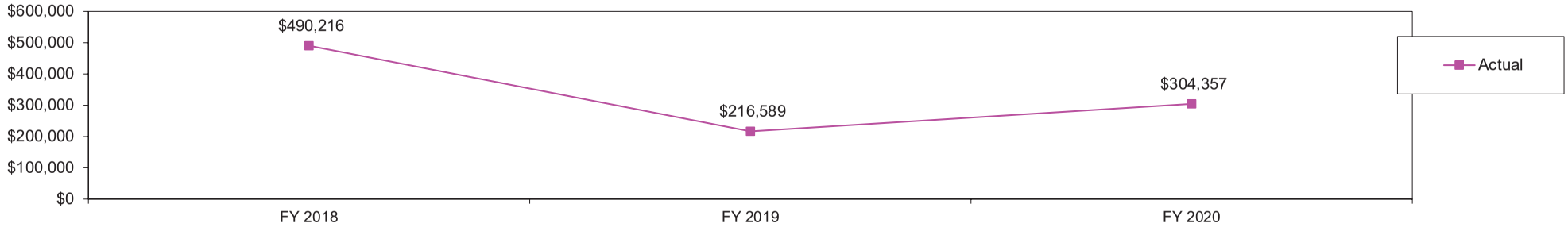
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

No new authorizations in FY2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Certified Capital Companies (CAPCO)

Department: Economic Development | **Contact Name & No.:** Brenda Horstman (573) 751-3713 | **Date:** January 2021

Program Category: Entrepreneurial | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: 135.500 to 135.529, RSMo | **Applicable Taxes:** Insurance Premium Tax

Date of Origin: 1996

Program Description and Eligibility Requirements:
Insurance companies that invest in a certified CAPCO receive a tax credit.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The tax credit is equal to 100% of the investment.

Program Cap: Cumulative $140 million over ten years (remainder of cumulative cap) $_____ Annual $_____ None

Explanation of cap:
The tax credits can be claimed at up to 10% of the authorized amount per year over a 10-year period.

Explanation of Expiration of Authority:

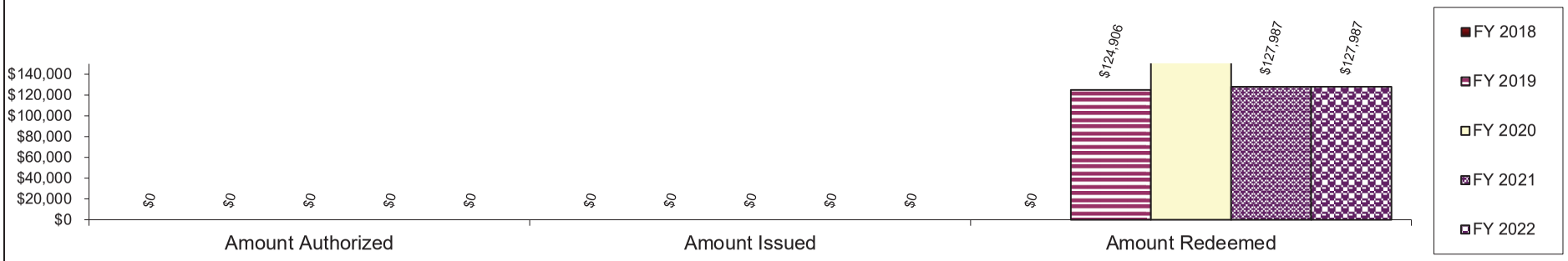
Specific Provisions: (if applicable)
Carry forward n/a | Carry Back n/a | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions: Can carry forward tax credit until they are used.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	Cumulative Cap Exhausted	Cumulative Cap Exhausted	Cumulative Cap Exhausted	Cumulative Cap Exhausted	Cumulative Cap Exhausted	Cumulative Cap Exhausted
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$124,906	$257,919	*$0*	$127,987	$127,987

FY 2020 EST. Amount Outstanding $458,168 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: The Department of Insurance made a correction in a redemption from 2005 in the amount of $50,923.08. That amount has not been redeemed and therefore has been added back into the outstanding credit amount.

TAX CREDIT ANALYSIS

Program Name: Certified Capital Companies (CAPCO)

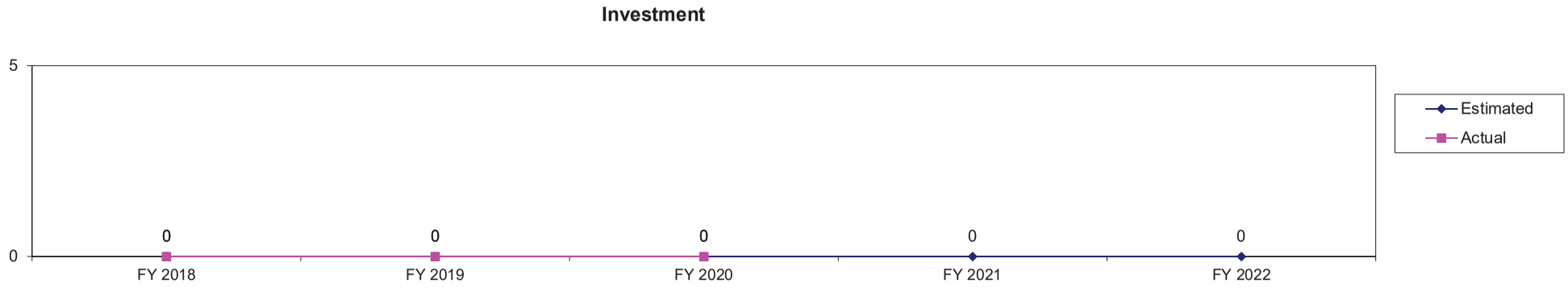
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:
No new authorizations in FY20.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Wood Energy

Department: Natural Resources | **Contact Name & No.:** Andy Popp (573) 751-6981 | **Date:** January 2021

Program Category: Environmental | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: 135.300-135.311 | **Applicable Taxes:** Tax credit on taxes otherwise due under Chapter 143 RSMo, except Sections 143.191 to 143.261 (withholding of tax).

Date of Origin: 1985

Program Description and Eligibility Requirements:
A Missouri wood energy producer (any person, firm or corporation that engages in the business of producing processed wood products from Missouri forest industry residue to be used as an energy source) is eligible for a tax credit on taxes otherwise due. Reenacted in 1996 by the 88th General Assembly, the credit applied to all tax periods beginning on or after January 1, 1997 and before June 30, 2013. SB 729 (2014 legislative session) extended this credit through June 30, 2020 with an annual cap of $6 million, subject to appropriations. The credit can only be used against the income tax otherwise due and is not available for use against withholding tax liabilities.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Credit of $5/ton for wood products from processed wood residue.
Credit of $5/ton for wood used in charcoal production. Wood usage is inferred at 4 tons of wood residue used per ton of wood char produced.

Program Cap: Cumulative $0 (remainder of cumulative cap) $0 Annual $6,000,000 None ____

Explanation of cap: Effective August 28, 2014, there is an annual cap of $6 million, subject to appropriations. $740,000 is appropriated for the redemption of tax credits issued on or after July 1, 2020 in the FY 2021 Department of Natural Resources Budget (Section 6.300).

Explanation of Expiration of Authority: SB 729 (2014 legislative session) states that no new wood energy tax credits shall be authorized after June 30, 2020 (RSMo 135.300-135-311). Statute allows the credit to be claimed (carried forward) up to four additional taxable years. FY 2021 authorized/issued projections reflect applications received prior to the June 30, 2020 sunset.

Specific Provisions: (if applicable)

Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
4 years	n/a	No	Yes	No

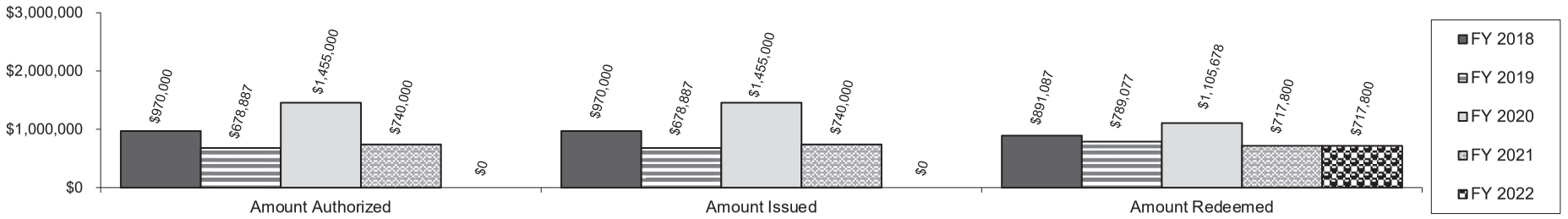
Comments on Specific Provisions: The Wood Energy tax credit is assignable but not sellable.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date*)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	7	9	8	7	6	0
Projects/Participants (#)	7	9	8	7	6	0
Amount Authorized	$970,000	$678,887	$1,455,000	*$717,800*	$740,000	$0
Amount Issued	$970,000	$678,887	$1,455,000	*$717,800*	$740,000	$0
Amount Redeemed	$891,087	$789,077	$1,105,678	*$171,354*	$717,800	$717,800

FY 2021 EST. Amount Outstanding $965,229 | FY 2021 EST. Amount Authorized but Unissued $0

**preliminary as of December 31, 2020*

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: (1) Credits issued are based on amount of credits processed and forwarded to the Department of Revenue (DOR) during a fiscal year. It is assumed that all credits authorized by the Department are issued by DOR immediately upon receipt of our authorization. (2) Actual redeemed credit information was provided by DOR. (3) FY 2021 and FY 2022 are projections.

TAX CREDIT ANALYSIS

Program Name: Wood Energy

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (5 Year)
BENEFITS		
Direct Fiscal Benefits	$356,226	$423,828
Indirect Fiscal Benefits	$324,865	$386,517
Total	$681,091	$810,345
COSTS		
Direct Fiscal Costs	$727,500	$1,431,062
Indirect Fiscal Costs		
Total	$727,500	$1,431,062
BENEFIT: COST	**0.94**	**0.57**

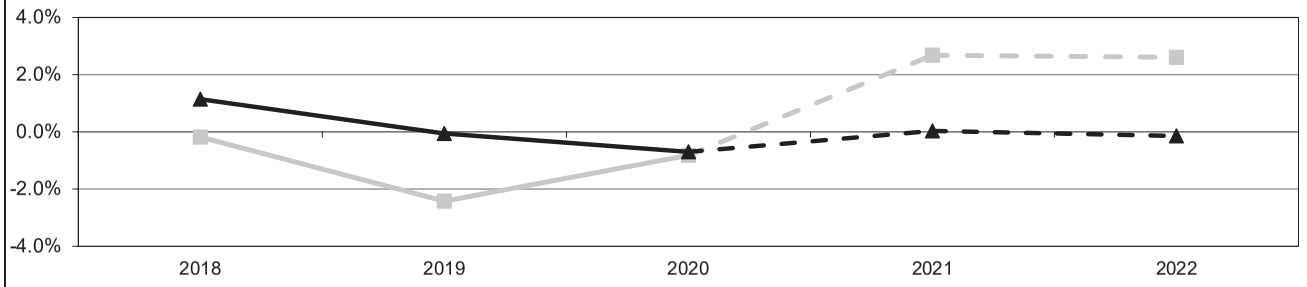
Derivation of Benefits:
Investment: (a) N/A.
Employment: (a) N/A
Other Assumptions: (a) Estimated Wood Product industry sales of $40,800,471 in 2020 based on 284,774 tons of fuel charcoal, sawdust, flour, and pellets.
Incentives/Credits: (a) $1,455,000 in Wood Energy tax credits over years 2020-2024.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits:
In FY-2020, every dollar of authorized program tax credits returns:
$26.41 in new personal income totaling $19.22 million
$39.56 in new value-added/GSP totaling $28.78 million
$90.53 in new economic output totaling $65.86 million

Over 5 YEARS, every dollar of authorized program tax credits returns:
$17.42 in new personal income totaling $24.93 million
$21.48 in new value-added/GSP totaling $30.75 million
$48.24 in new economic output totaling $69.03 million

PERFORMANCE MEASURE(S)

Change in Jobs in Missouri Forestry Industry Compared to National Forest Industry Trend



Missouri Forestry Jobs	
2018	8,093
2019	7,897
2020	7,532

EMSI Industry Snapshot data for Forestry, Logging, Sawmills, and Wood Product Manufacturing in August 2020.

Tax Credits

	2018 Actual		2019 Actual		2020 Actual		2021 Planned		2022 Planned		2023 Planned
Applicants	10		9		9		8		0		0
Amount	$970,000		$678,887		$1,455,000		$717,800		$0		$0
Residue Used (tons)	875,960		630,289		740,243		640,387		0		0

The tax credit expired June 30, 2020, therefore, FY 2022 and FY 2023 projections are shown at zero. FY 2021 projections reflect applications received prior to the June 30, 2020 tax credit sunset.

TAX CREDIT ANALYSIS

Program Name: Alternative Fuel Infrastructure

Department: Natural Resources | **Contact Name & No.:** Andy Popp (573) 751-6981 | **Date:** January 2021

Program Category: Environmental | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: 135.710 | **Applicable Taxes:** Tax credit on taxes otherwise due under Chapter 143 RSMo, except Sections 143.191 to 143.265 (withholding of tax).

Date of Origin: 2008

Program Description and Eligibility Requirements:

SB 931 (2008 legislative session) Section 135.710 RSMo, created a tax credit, for the costs of construction of qualified alternative fuel vehicle refueling properties. SB 729 (2014 legislative session) extended this tax credit starting January 1, 2015 through December 31, 2017, and expanded it to include electric vehicle (EV) charging stations (including private citizen charging stations) and capped the sum total of credits in any year to one million dollars, subject to appropriations. The credit is for the costs directly associated with the purchase and installation of equipment used for storage and dispensing of alternative fuels or any recharging equipment on any qualified property. Any eligible applicant who installs and operates a qualified alternative fuel vehicle refueling property shall be allowed a credit against the tax otherwise due under Chapter 143, RSMo, excluding withholding tax imposed by Section 143.191 to 143.265 RSMo, or due under Chapter 147 RSMo or Chapter 148 RSMo.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The tax credit shall not exceed the lesser of twenty thousand dollars or twenty percent of the costs directly associated with the purchase and installation of any alternative fuel storage and dispensing equipment on any qualified alternative fuel vehicle property. For a private citizen, the credit shall not exceed $1,500. The total amount of credits that may be claimed may not exceed $1 million in any calendar year, subject to

Program Cap: Cumulative $ 0 (remainder of cumulative cap) $ 0 Annual $ 0 None ___

Explanation of cap: Starting January 1, 2015 the annual cap is $1 million dollars, subject to appropriation. Beginning in FY 2019, no appropriation was made for the redemption of alternative fuel infrastructure tax credits.

Explanation of Expiration of Authority: RSMo 135.710 - The tax credit was authorized for tax years beginning January 1, 2015 and sunset December 31, 2017.

Specific Provisions: (if applicable)

Carry forward: 2 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

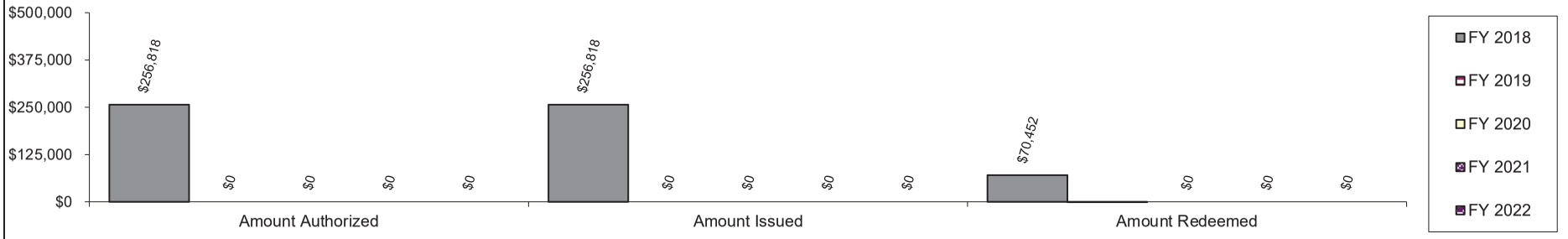
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date*)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	177	0	0	*0*	0	0
Projects/Participants (#)	177	0	0	*0*	0	0
Amount Authorized	$256,818	$0	$0	*$0*	$0	$0
Amount Issued	$256,818	$0	$0	*$0*	$0	$0
Amount Redeemed	$70,452	($981)	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding $0 | FY 2020 EST. Amount Authorized but Unissued $0

**preliminary as of December 31, 2020*

Notes: This tax credit began in FY 2009 and ended in 2012. The credit was extended starting January 1, 2015 through December 31, 2017, subject to appropriation.
In FY 2019, the ($981) amount redeemed was a result of an amended tax return.

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Projected amounts for FY 2021 and FY 2022 are based on $0 appropriations.

TAX CREDIT ANALYSIS

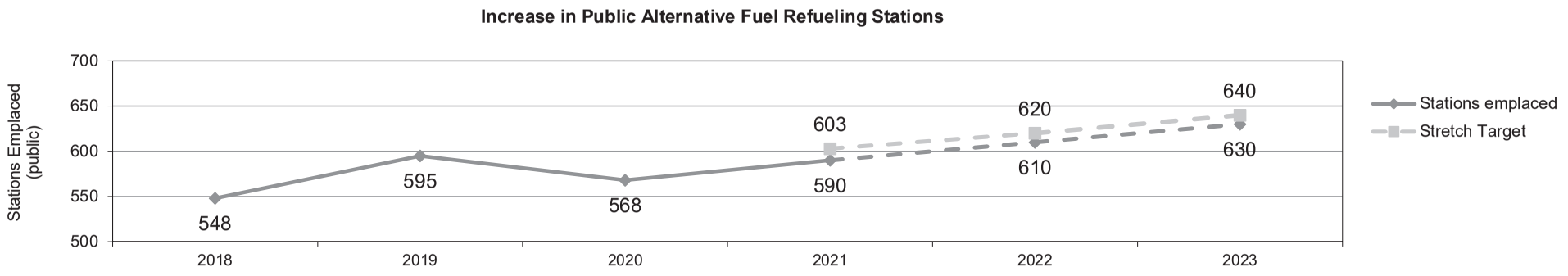
Program Name: Alternative Fuel Infrastructure

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (5 Year)
BENEFITS		
Direct Fiscal Benefits	$0	$0
Indirect Fiscal Benefits	$0	$0
Total	$0	$0
COSTS		
Direct Fiscal Costs	$0	$0
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**0.00**	**0.00**

Derivation of Benefits:
Investment:
Employment:
Other Assumptions:
Incentives/Credits:

PERFORMANCE MEASURE(S)



Alternative Fuel Infrastructure tax credit was authorized through December 31, 2017.

TAX CREDIT ANALYSIS

Program Name: Bank Tax Credit for S Corporation Shareholders

Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Financial Institution	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 143.471, RSMo	**Applicable Taxes: Section 148 Financial Institutions**	
Date of Origin: January 1, 1999		

Program Description and Eligibility Requirements:

The credit authorized in Section 143.471, RSMo, is given only to shareholders that qualify as S corporation shareholders, if the stock at all times during the taxable period qualifies as S corporation stock as defined in 26 U.S. C. Section 1361, and such stock is held by the stockholder during the taxable period. A pro rata share of the tax credit for the tax payable pursuant to Chapter 148, RSMo, shall be allowed against each corporation shareholder's state income tax, if the bank otherwise complies with Section 148.112, RSMo.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The credit allowed by Section 143.471, RSMo, shall be equal to the bank tax calculated pursuant to Chapter 148, RSMo, based on bank income in 1999 and after, on a bank that makes an election pursuant to 26 U.S.C. Section 1362, and such credit shall be allocated to the qualifying shareholder according to the stock ownership, determined by multiplying a fraction where the numerator is the shareholder's stock and the denominator is the total stock issued by such bank or bank holding company.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

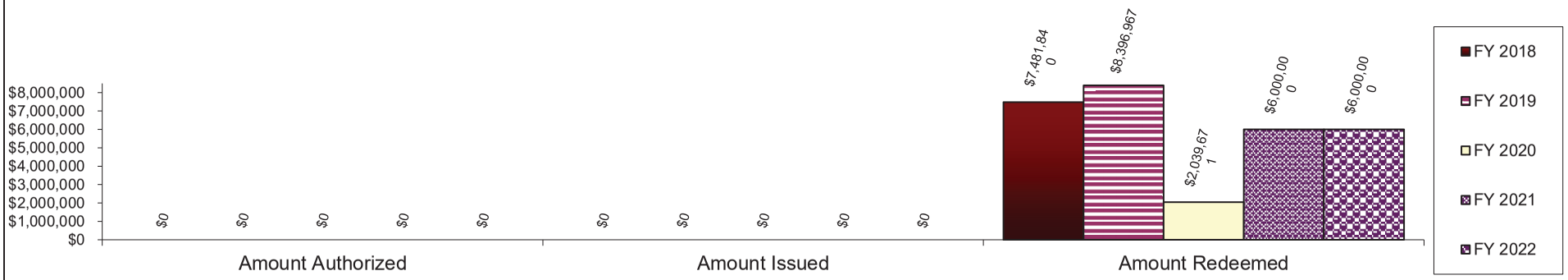
Carry forward: 5 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: Yes

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	846	488	832	*486*	725	725
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$7,481,840	$8,396,967	$2,039,671	*$1,532,881*	$6,000,000	$6,000,000

FY 2020 EST. Amount Outstanding	$4,701,834	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Bank Tax Credit for S Corporation Shareholders

Comments on Historical and Projected Information:

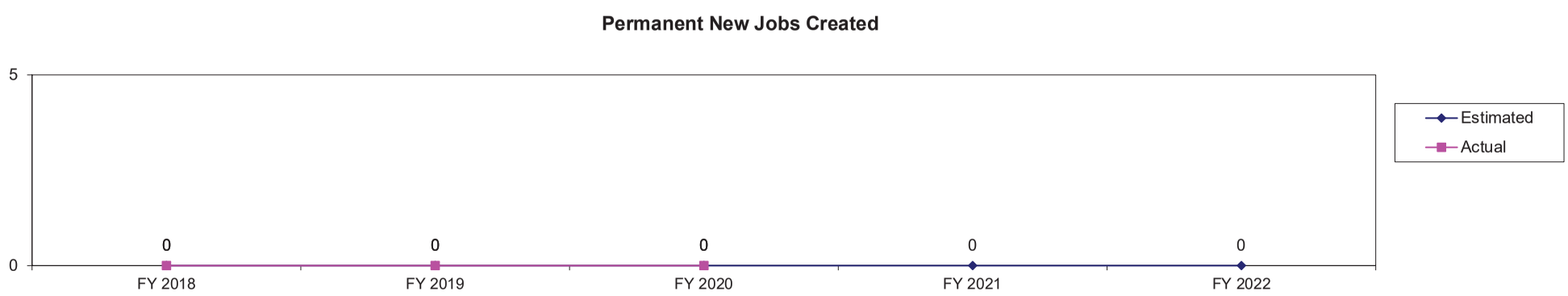
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$39,333	
Total	$39,333	
COSTS		
Direct Fiscal Costs	$2,039,671	
Indirect Fiscal Costs	$0	
Total	$2,039,671	
BENEFIT: COST	**0.02**	

Derivation of Benefits:
The Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for the tax credit programs as required by Section 33.282, RSMo.
Other Assumptions:
- Reduction in personal income taxes of $2,039,671 in 2020
- Incentive/Credits of $2,039,671 in S Corp Bank Shareholder tax credits in 2020
- Impacts occur statewide. All values in constant dollars
- Assumptions provided by DED

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Bank Franchise Tax

Department: Revenue	**Contact Name & No.:** Josh Shewmaker (526-2723)	**Date:** January, 2020
Program Category: Financial and Insurance	**Type:** Tax Credit__X__ Other (specify)____	
Statutory Authority: Section 148.064, RSMo	**Applicable Taxes:** Chapter 148 Financial Institutions	
Date of Origin: January 1, 2001		

Program Description and Eligibility Requirements:
A banking institution shall be entitled to an annual tax credit equal to 1/60th of 1 percent of its outstanding shares and surplus employed in this state if the outstanding shares and surplus exceed $1 million, as determined in Section 147.010, RSMo. For all tax years beginning on or after January 1, 2020, no tax credit shall be authorized under this subsection.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

This tax credit is taken as a dollar-for-dollar credit against the bank tax provided for in Section 148.030.2(2), RSMo, if such tax was already reduced to zero by other credits, than against the corporation income tax provided for in Chapter 143, RSMo. Section 148.030.2(2), RSMo, indicates how the tax credit shall be taken: "The amount determined under this subdivisions shall be 7 percent of the taxpayer's net income for the income period, from which product shall be subtracted the sum of the amount determined under subdivision 1 of this subsection and the credits allowable under subsection 3 of this section. However, the amount determined under this subdivision shall not be less than zero."

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap: **N/A**

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

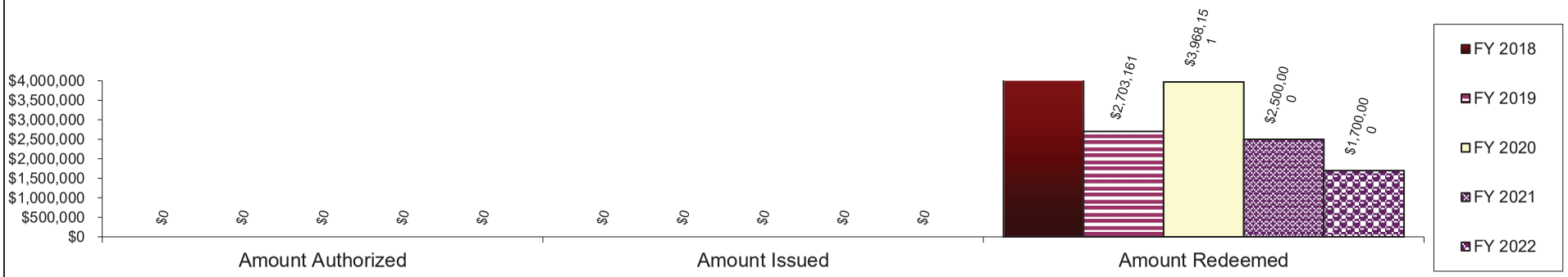
Carry forward n/a | Carry Back n/a | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available No

Comments on Specific Provisions: For all tax years beginning on or after January 1, 2020, no tax credit shall be authorized under this subsection. Tax credits may still be authorized and redeemed for tax years beginning prior to January 1, 2020.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	0	0	0
Projects/Participants (#)	257	210	254	38	200	150
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$0	$0	$0	$0	$0	$0
Amount Redeemed	$4,347,236	$2,703,161	$3,968,151	$121,505	$2,500,000	$1,700,000

FY 2020 EST. Amount Outstanding	$0 as of 1/1/2021	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Bank Franchise Tax

Comments on Historical and Projected Information:

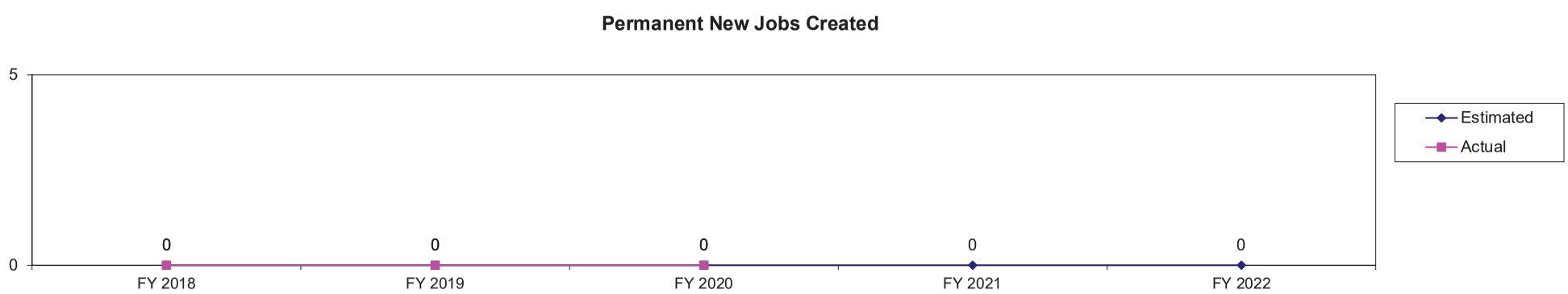
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits	$90,485	
Total	$90,485	$0
COSTS		
Direct Fiscal Costs	$3,968,151	
Indirect Fiscal Costs	$0	
Total	$3,968,151	$0
BENEFIT: COST	**0.02**	**0.00**

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required under Section 33.282, RSMo.
Other Assumptions:
- A reduction in bank production cost of $3,968,151 in 2020.
- Incentives/Credit - $3,968,151 in Bank Franchise Tax Credits in 2020.
- Impacts occur statewide. All values in constant dollars.
- Assumptions provided by DED

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri Low Income Housing Tax Credit Program

Department: Missouri Housing Development Commission	**Contact Name & No.:** Megan Word (816) 759-6658	**Date:** January 2021
Program Category: Housing	**Type: Tax Credit** X **Other (specify)**____	
Statutory Authority: Sections 135.350-135.363, RSMo	**Applicable Taxes:** Income Tax, Corporate Franchise Tax, Insurance Company Annual Tax on Gross Premium Receipts, Other Financial Institutions Tax, Express Company Annual Tax on Gross Premium Receipts	
Date of Origin: 1990		

Program Description and Eligibility Requirements:

The Missouri Low Income Housing Tax Credit (MOLIHTC) is a ten-year state tax credit available to qualified owners of affordable rental housing. The MOLIHTC generates equity investments from the private sector for the development of new or rehabilitated rental housing which enables owners to lower rents to affordable levels for low-income families. A qualified development is one that (i) rents at least 20% of its units to families earning 50% of the area median family income, (ii) rents at least 40% of its units to families earning 60% of area median family income, each adjusted for family size, or (iii) rents at least 40% of its units to families whose income does not exceed the income limitation designated for the respective unit, where the average of the income-designated units may not exceed 60% AMGI. The development must (a) meet a demonstrated need for affordable rental housing in the community, (b) be economically feasible, (c) leverage tax credits with other financing, and (d) provide affordable rental housing for qualified low-income Missourians for an extended period of time.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The amount of the MOLIHTC allocated to a given housing development is directly related to the percentage of low-income housing units made available to qualified low-income families and the acquisition, construction or rehabilitation expenditures necessary to create the development, less land and non-depreciable costs. There are two types of MOLIHTCs: 9% and 4%. Developments compete annually for the 9% MOLIHTC. Developments receiving an allocation of tax-exempt bond-financing from the Department of Economic Development may apply to receive the 4% MOLIHTC. The maximum amount of MOLIHTC that can be issued for any development is 100% of the federal LIHTC issued for the development.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual 100% of Federal LIHTC for 9% and $6 million for 4% None _____

Explanation of cap:

The 9% MOLIHTC issued through the competitive application cycle is capped at 100% of the federal LIHTC or approx. $2.76 per capita for 2019. The federal LIHTC allocation is temporarily increased pursuant to the Consolidated Appropriations Act 2018. The increase is in place for FYs 2018, 2019, 2020 and 2021. No more than six million dollars in tax credits shall be authorized each fiscal year for projects financed through tax-

Explanation of Expiration of Authority: The MOLIHTC program does not have a statutory sunset provision.

Specific Provisions: (if applicable)

Carry forward 5 years Carry Back 3 years Refundable No Sellable/Assignable No Additional Federal Deductions Available Yes

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	285	185	215	49	108	6
Projects/Participants (#)	36	28	22	4	8	3
Amount Authorized	$0	$0	$0	$14,256,011	$142,700,000	$153,687,736
Amount Issued	$169,066,380	$129,866,500	$97,607,210	$14,653,400	$35,210,620	$9,865,230
Amount Redeemed	$169,138,875	$153,023,838	$131,706,192	$74,086,190	$110,388,546	$89,070,900

FY 2020 EST. Amount Outstanding	$723,265,771	FY 2020 EST. Amount Authorized but Unissued	$44,678,461

Notes: 1) No MOLIHTCs were Authorized in FYs 2018, 2019 or 2020. 2)The Actual Amount Issued represents the total 10 year stream of MOLIHTC issued in each FY. Each year 1/10th of the total MOLIHTC issued for a low income housing development is eligible to be redeemed. The Department of Revenue is responsible for all redemption data. The EST. Amount Outstanding represents the cumulative amount of MOLIHTC issued, minus the cumulative amount of MOLIHTC redeemed, less expired/withdrawn/ suspended credits; EST Amount Outstanding reflects only those tax credits eligible to be redeemed. 5) The EST. Amount Authorized but Unissued represents developments that have received approval but have not completed construction or have not completed MHDC's process to receive their credits by an issuance of the Eligibility Statement. In order to determine the total maximum liability for MOLIHTC you may add the EST. Amount Outstanding and the EST. Amount Authorized but Unissued. *FY 22 Authorized projections assume 2020 QAP caps on 9% and 4% credits.*

TAX CREDIT ANALYSIS

Program Name: Missouri Low Income Housing Tax Credit Program

HISTORICAL AND PROJECTED INFORMATION

Comments on Historical and Projected Information: 1) Historically, the amount of authorized and issued MOLIHTC has fluctuated based on the number and size of developments receiving an allocation of tax-exempt bond financing from DED and, therefore, receiving 4% MOLIHTCs. Authorized projections assume a 9% MOLIHTC up to 70% of the federal LIHTC allocation and a cap of $3M Authorized anually for the 4% MOLIHTC. Issued projections include current MOLIHTCs that have been Authorized but have not yet completed construction; the majority of credits are issued in years 2 and 3 after Authorization. Redemption projections are based on a 3-year average and cannot precisely account for carry forward and carry back provisions nor the individual credit holder's decision on when to claim a particular credit.

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

Other Benefits:
The MOLIHTC program delivers rental housing that is affordable to low-income families, veterans, special needs tenants, and seniors. It reduces blight and improves communities through new construction and rehabilitation of affordable rental housing in Missouri. The reduced rents brought about by the MOLIHTC program increases households' disposable income and allows low-income families, veterans, special needs tenants, and seniors to meet more of their other basic necessities such as food, clothing, education and health care. The subsidy provided by the MOLIHTC program makes it economically feasible to develop new or rehabilitated affordable rental housing in many very low-income rural communities in Missouri. Finally, the equity raised from the MOLIHTC helps preserve affordable rental housing that is in danger of being lost from existing stock.

MHDC did not Authorize any MOLIHTC in FY 2020.

In FY-2020, every dollar of auth. program tax credits returns:

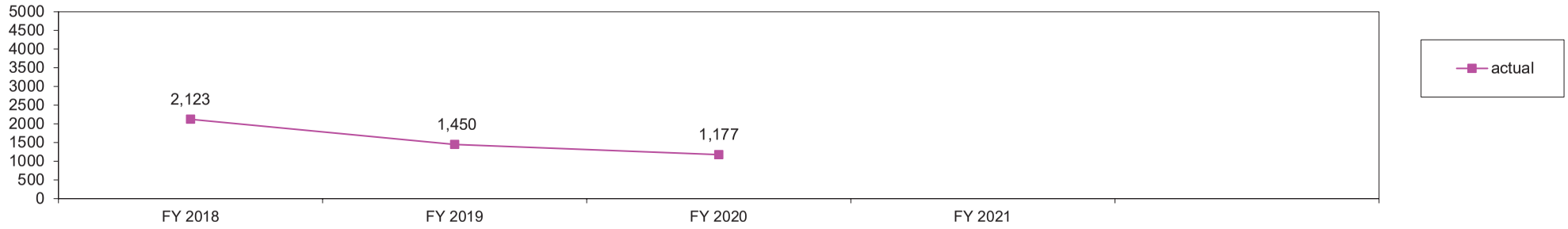
Over 15 YEARS, every dollar of auth. program tax credits returns:

TAX CREDIT ANALYSIS

Program Name: Missouri Low Income Housing Tax Credit Program

PERFORMANCE MEASURE(S)

Permanent New Jobs Created



Comments on Performance Measure:
This performance measure reflects the total number of LIHTC housing units placed in service, or credits issued each year. Total number of units placed in service, or credits issued, each year varies - dependant on the applications received for consideration, the actual number of projects approved, and the type of projects approved (preservation or new construction). Authorized developments typically take 24 months to complete construction and submit cost certification documentation to MHDC; after which they are issued LIHTCs. No LIHTCs are issued by MHDC or eligible to be redeemed by a development owner until a development is completed to MHDC requirements and ready for leasing.

TAX CREDIT ANALYSIS

Program Name: Affordable Housing Assistance Tax Credit Program

Department: Missouri Housing Development Commission | **Contact Name & No.:** Megan Word (816) 759-6658 | **Date:** January 2021

Program Category: Housing | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 32.105-32.125, RSMo | **Applicable Taxes:** Income Tax, Bank Tax, Financial Institutions Tax, Corporate Franchise Tax, Tax on Gross Receipts of Express Companies, Insurance Premium Tax

Date of Origin: 1990

Program Description and Eligibility Requirements:

The Affordable Housing Assistance Tax Credit Program (AHAP) is an incentive for businesses and qualified individuals in Missouri to participate in the production of affordable housing for low-income families. The credit can be used by a business or qualified individual as a reduction in their state tax obligation. To receive the AHAP credit, a business or qualified individual must donate cash, professional services, or real or personal property to a non-profit organization whose primary purpose is to provide affordable housing for low-income families.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

The amount of Affordable Housing Assistance Program Tax Credit allocated is equal to 55% of the amount of contribution. Non-profit organizations make application to the Missouri Housing Development Commission (MHDC) for a reservation of AHAP credit. The non-profit organization then solicits contributions from businesses or qualified individuals to assist in the production of a specific affordable housing development. After MHDC receives the necessary documentation of a qualified contribution to the non-profit organization that meets all the criteria set out in the statute and program regulations, a tax credit is issued to the donor in the amount of 55% of the value of the contribution. Applications for production credits are accepted continuously, and applications for the operating credit set-aside are accepted twice a year.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $11,000,000 None _____

Explanation of cap:

The cap on the Affordable Housing Assistance Program is set by statute at $11 million annually of which $10 million is for production credits and $1 million is for operating credits. Once MHDC has made reservations totaling $11 million in AHAP credit in a fiscal year, the application cycle is closed.

Explanation of Expiration of Authority: The AHAP program does not have a statutory sunset provision.

Specific Provisions: (if applicable)

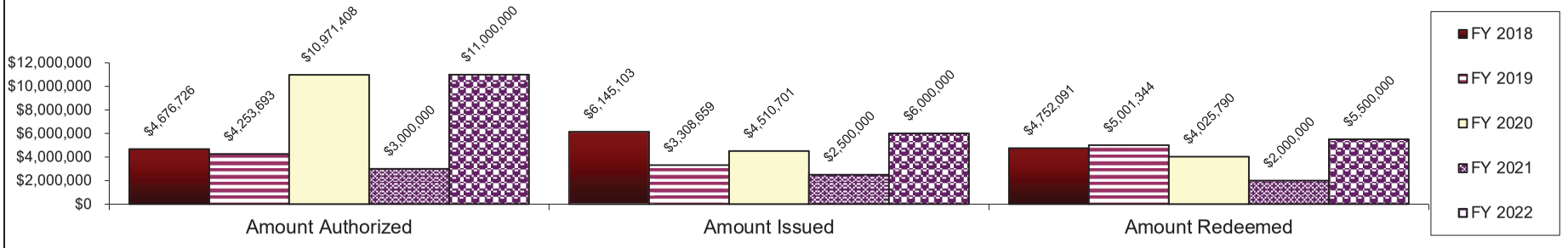
Carry forward: 10 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: Yes

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	249	249	263	51	125	250
Projects/Participants (#)	63	58	64	21	40	60
Amount Authorized	$4,676,726	$4,253,693	$10,971,408	$0	$3,000,000	$11,000,000
Amount Issued	$6,145,103	$3,308,659	$4,510,701	$1,256,372	$2,500,000	$6,000,000
Amount Redeemed	$4,752,091	$5,001,344	$4,025,790	$2,218,797	$2,000,000	$5,500,000

FY 2020 EST. Amount Outstanding $12,863,491 | FY 2020 EST. Amount Authorized but Unissued $8,489,013

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: The projections cannot precisely account for carry forward provision nor the individual credit holder's decision on when to claim a particular credit.

TAX CREDIT ANALYSIS

Program Name: Affordable Housing Assistance Tax Credit Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$150,952	$287,719
Indirect Fiscal Benefits	$40,682	$77,540
Total	$191,634	$365,259
COSTS		
Direct Fiscal Costs	$1,645,711	$10,484,436
Indirect Fiscal Costs		0
Total	$1,645,711	$10,484,436
BENEFIT: COST	**0.12**	**0.03**

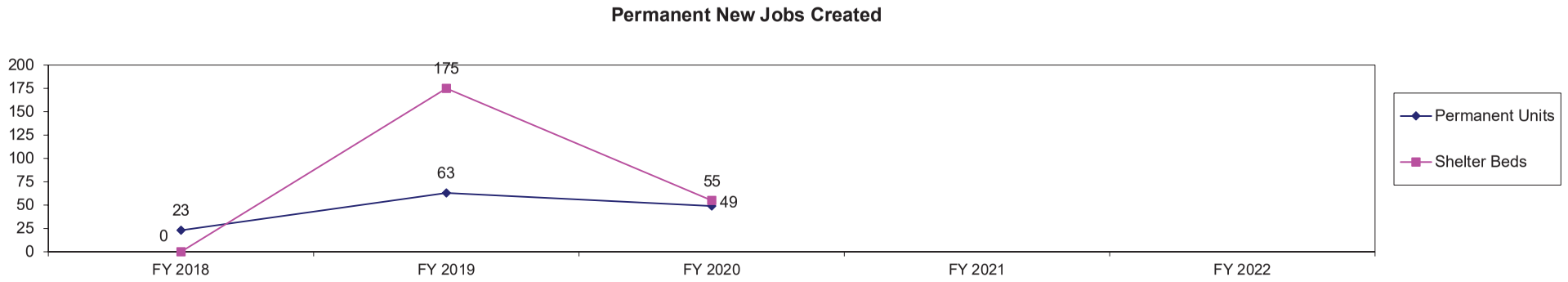
Derivation of Benefits:
Investment: (a) $8,633,590 in Residential Investment spending over years 2020-2021. (b) $1,000,000 in Professional Services operations spending over years 2020-2021.
Employment: (a) N/A
Other Assumptions: (a) N/A
Incentives/Credits: (a) $4,676,726 in tax credits over years 2020-2030 with 97.7 percent total redemption of credits anticipated. Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

The Affordable Housing Assistance Program (AHAP) increases the availability of rental housing and for sale housing that is affordable to low-income families. Other benefits include the removal of blight in communities and increased local tax revenues such as property taxes. The AHAP credit increases the capacity of non-profit housing organizations to build or renovate affordable housing for low-income families. The AHAP credit increases the amount of disposable income for low-income families by providing housing that is affordable to them. This improves the overall quality of their lives by providing additional income for other basic necessities such as food, clothing, healthcare and education. Lastly, the operating AHAP credit helps organizations attract donations to support operating funds, without which the agencies may not be able to administer their affordable housing programs.

In FY-2020, every dollar of auth. program tax credits returns :
$1.84 in new personal income totaling $3.02 million
$2.89 in new value-added/GSP totaling $4.76 million
$5.04 in new economic output totaling $8.29 million

Over 12 YEARS, every dollar of auth. program tax credits returns:
$0.47 in new personal income totaling $4.90 million
$0.58 in new value-added/GSP totaling $6.07 million
$1.00 in new economic output totaling $10.48 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:
The number of housing units produced is based on what is reported to MHDC by the non-profit sponsor of the development. Projects awarded AHAP credits may be awarded additional credits in succeeding years; however, these projects receiving AHAP credits are not counted as "new units". In this circumstance, MHDC places a new LURA on the units, extending the affordability period. **In FY2020, MHDC extended the affordability for 126 units and 215 beds**.

TAX CREDIT ANALYSIS

Program Name: Neighborhood Preservation Tax Credit (NPA)

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Housing | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 135.475-135.487, RSMo | **Applicable Taxes:** Income Tax; Corporate Franchise Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 1999

Program Description and Eligibility Requirements:

Provide an incentive for homeowners in certain lower income areas to rehabilitate their home, or incentive for "in-fill" new construction of owner-occupied housing. Geographic eligibility restrictions; age of home restrictions; must be residence intended for owner-occupancy.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Tax Credit of 25% - 35% of eligible renovation costs, or 15% of new construction. This is a calendar year program.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $16 million None _____

Explanation of cap:
$8M for eligible areas; $8M for qualifying areas (as defined by law). Credits are awarded on a first-come first-served basis by utilizing a lottery system.

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

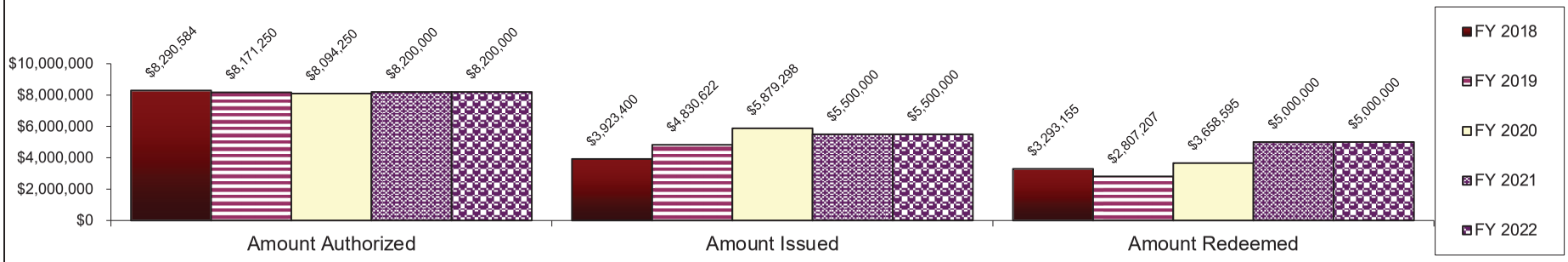
Carry forward: 5 years | Carry Back: 3 years | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	100	122	95	*73*	110	110
Projects/Participants (#)	100	122	95	*73*	110	110
Amount Authorized	$8,290,584	$8,171,250	$8,094,250	*$0*	$8,200,000	$8,200,000
Amount Issued	$3,923,400	$4,830,622	$5,879,298	*$3,202,065*	$5,500,000	$5,500,000
Amount Redeemed	$3,293,155	$2,807,207	$3,658,595	*$4,701,140*	$5,000,000	$5,000,000

FY 2020 EST. Amount Outstanding $8,499,212 | FY 2020 EST. Amount Authorized but Unissued $66,240,939

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Projected information for Authorized, Issued, and Redeemed amounts is based on 3 year average.

TAX CREDIT ANALYSIS

Program Name: Neighborhood Preservation Tax Credit (NPA)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (5 years)
BENEFITS		
Direct Fiscal Benefits	$809,553	$1,525,628
Indirect Fiscal Benefits	$121,472	$228,919
Total	$931,025	$1,754,547
COSTS		
Direct Fiscal Costs	$8,094,250	$8,094,250
Indirect Fiscal Costs	$0	$0
Total	$8,094,250	$8,094,250
BENEFIT: COST	**0.12**	**0.22**

Derivation of Benefits:
Investment: (a) $45,441,377 in Residential Investment spending over years 2020-2021.
Employment: (a) N/A
Other Assumptions: (a) N/A
Incentives/Credits: (a) $8,094,250 in Neighborhood Preservation Act tax credits in 2020.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.18 when other program incentives (Historic Preservation) are included.

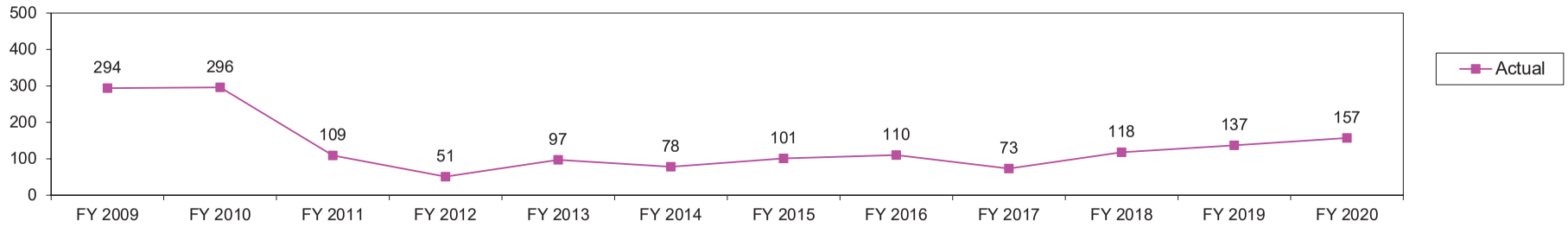
Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns
$1.70 in new personal income totaling $13.74 million
$2.68 in new value-added/GSP totaling $21.71 million
$4.73 in new economic output totaling $38.26 million

Over 5 YEARS, every dollar of auth. program tax credits returns
$2.53 in new personal income totaling $20.46 million
$3.07 in new value-added/GSP totaling $24.84 million
$5.40 in new economic output totaling $43.74 million

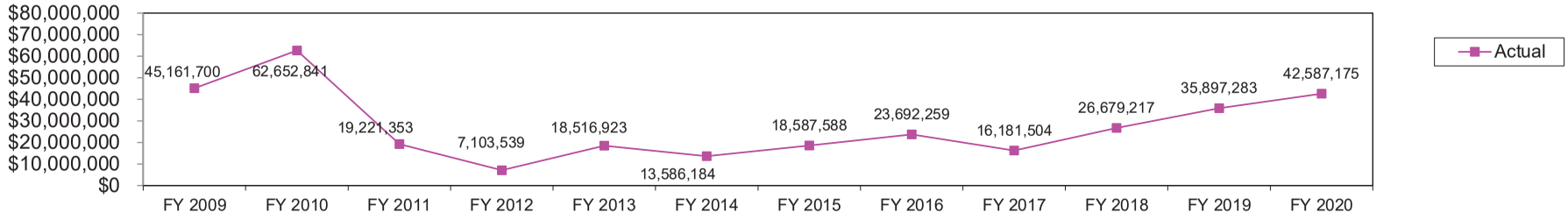
PERFORMANCE MEASURES

Housing Units



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

Amount Leveraged



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

TAX CREDIT ANALYSIS

Program Name: Historic Preservation (HST)

Department: Economic Development	**Contact Name & No.:** Mark Pauley (573) 522-8006	**Date:** January 2021
Program Category: Redevelopment	**Type: Tax Credit** X **Other (specify)**____	
Statutory Authority: Sections 253.545-253.561, RSMo	**Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax	
Date of Origin: 1997		

Program Description and Eligibility Requirements:
25% credit issued for qualified rehabilitation costs on historic structures. Individuals, organizations and businesses which have a Missouri liability are eligible to apply.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Applicant applies to Department of Economic Development (DED) at beginning of project to receive preliminary approval. Along with application requirements, proposed work is reviewed by Department of Natural Resources-State Historic Preservation Office (DNR SHPO). After work is complete, applicant files second application along with proof of expenses. Credits are issued after project has met program requirements and work is complete. This is a fiscal year program.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $120 million None _____

Explanation of cap:
January 1, 2010 - June 30, 2010 cap is $70M; FY11 - FY19 cap is $140M/FY. Beginning FY20 cap is $90M with an additional $30M soley for projects located in a qualified census tract. Projects not under cap: Owner-occupied residences (capped at $250,000 in credits) and projects to receive $275,000 in credits.

Explanation of Expiration of Authority: Section 253.550, RSMo

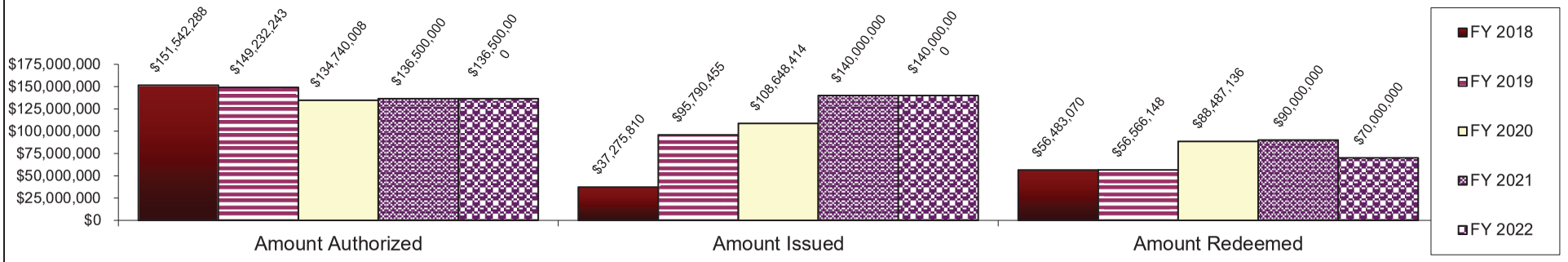
Specific Provisions: (if applicable)
Carry forward 10 years | Carry Back 3 years | Refundable No | Sellable/Assignable Yes | Additional Federal Deductions Available Yes

Comments on Specific Provisions:
20% Federal Historic Tax Credit

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	112	221	179	*104*	280	280
Projects/Participants (#)	78	147	141	*84*	200	200
Amount Authorized	$151,542,288	$149,232,243	$134,740,008	*$87,970,921*	$136,500,000	$136,500,000
Amount Issued	$37,275,810	$95,790,455	$108,648,414	*$74,295,398*	$140,000,000	$140,000,000
Amount Redeemed	$56,483,070	$56,566,148	$88,487,136	*$83,363,005*	$90,000,000	$70,000,000

FY 2020 EST. Amount Outstanding $137,483,196 | FY 2020 EST. Amount Authorized but Unissued $516,623,580

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Projected information is based on trends in authorizations from SB590 decrease in total cap. Current amount of possible issuances exceeds $120M. Redemptions are based on 3 year average.

TAX CREDIT ANALYSIS

Program Name: Historic Preservation (HST)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10 years)
BENEFITS		
Direct Fiscal Benefits	$998,418	$5,416,395
Indirect Fiscal Benefits	$3,539,944	$19,204,111
Total	$4,538,362	$24,620,505
COSTS		
Direct Fiscal Costs	$26,948,002	$131,193,114
Indirect Fiscal Costs	$0	$0
Total	$26,948,002	$131,193,114
BENEFIT: COST	**0.17**	**0.19**

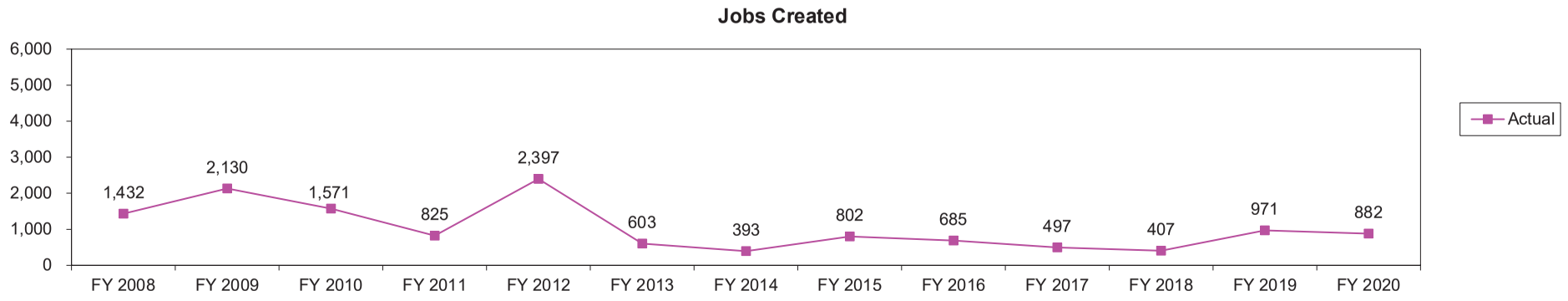
Derivation of Benefits:
Investment: (a) $209,936,691 in Residential Investment spending over years 2020-2024. (b) $329,023,342 in Non-Residential Investment spending over years 2020-2024.
Employment: (a) 1,135 jobs in various industries in locally competitive markets at average wage rates over years 2025-2029.
Other Assumptions: (a) N/A
Incentives/Credits: (a) $134,740,008 in Historic Preservation tax credits over years 2020-2024.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.19 when other program incentives (NPA) are included.

Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns
$2.55 in new personal income totaling $68.73 million
$3.95 in new value-added/GSP totaling $106.51 million
$7.09 in new economic output totaling $191.14 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$5.25 in new personal income totaling $688.60 million
$7.41 in new value-added/GSP totaling $972.16 million
$12.71 in new economic output totaling $1,667.43 million

PERFORMANCE MEASURES

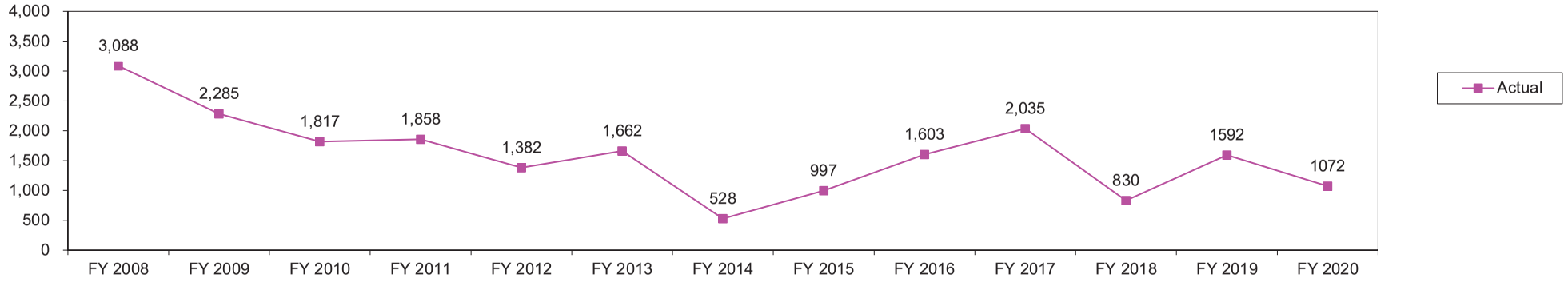


Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

TAX CREDIT ANALYSIS

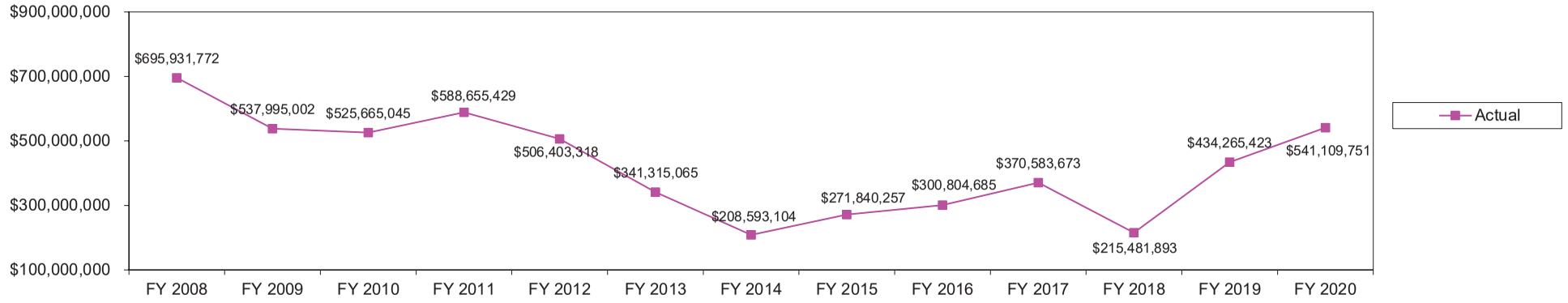
Program Name: Historic Preservation (HST)

Housing Units



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

Amount Leveraged



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

TAX CREDIT ANALYSIS

Program Name: Brownfield Remediation

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Redevelopment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Sections 447.700-447.718, RSMo | **Applicable Taxes:** Income Tax; Corporate Franchise Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 1995

Program Description and Eligibility Requirements:

Provide an incentive to businesses/developers to redevelop property contaminated with hazardous wastes. Requirements are property abandoned or underutilized for at least three years. Real or suspected environmental contamination and must enter the Department of Natural Resource's (DNR) Voluntary Cleanup Program. Project must create 10 new jobs or retain 25 jobs.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Tax credit of up to 100% of eligible remediation costs. The program requires the project to enroll in DNR's Voluntary Cleanup Program. 75% upon payment of remediation costs; 25% upon issuance of DNR "clean letter". Must be the least amount necessary to cause the project to occur. Total benefits of project capped by state economic benefit of project.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None X

Explanation of cap:
N/A

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

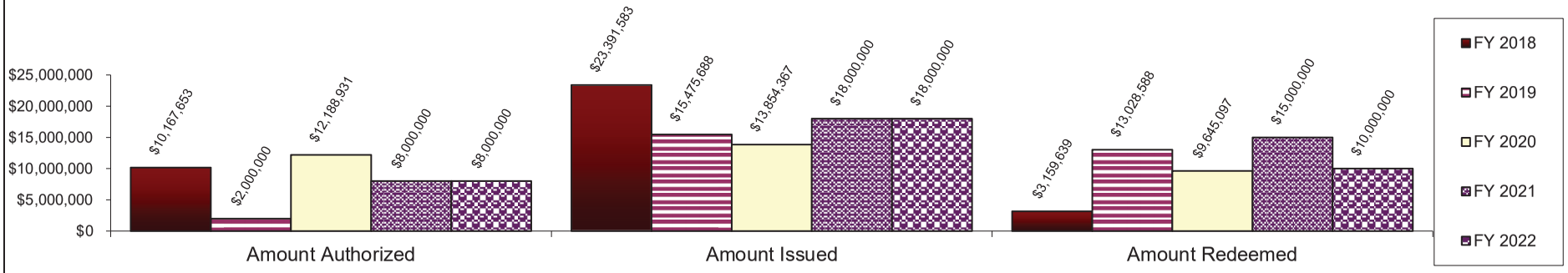
Carry forward: 20 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	10	9	7	*2*	8	8
Projects (#)	5	9	3	*1*	3	3
Amount Authorized	$10,167,653	$2,000,000	$12,188,931	*$904,491*	$8,000,000	$8,000,000
Amount Issued	$23,391,583	$15,475,688	$13,854,367	*$6,221,084*	$18,000,000	$18,000,000
Amount Redeemed	$3,159,639	$13,028,588	$9,645,097	*$13,688,924*	$15,000,000	$10,000,000

FY 2020 EST. Amount Outstanding $40,144,463 | FY 2020 EST. Amount Authorized but Unissued $19,094,270

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: Projected information is based on 3 year average.

TAX CREDIT ANALYSIS

Program Name: Brownfield Remediation

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10 years)
BENEFITS		
Direct Fiscal Benefits	$5,955,997	$40,775,867
Indirect Fiscal Benefits	$5,570,402	$38,136,017
Total	$11,526,399	$78,911,884
COSTS		
Direct Fiscal Costs	$6,094,466	$12,137,111
Indirect Fiscal Costs	$0	$0
Total	$6,094,466	$12,137,111
BENEFIT: COST	**1.89**	**6.50**

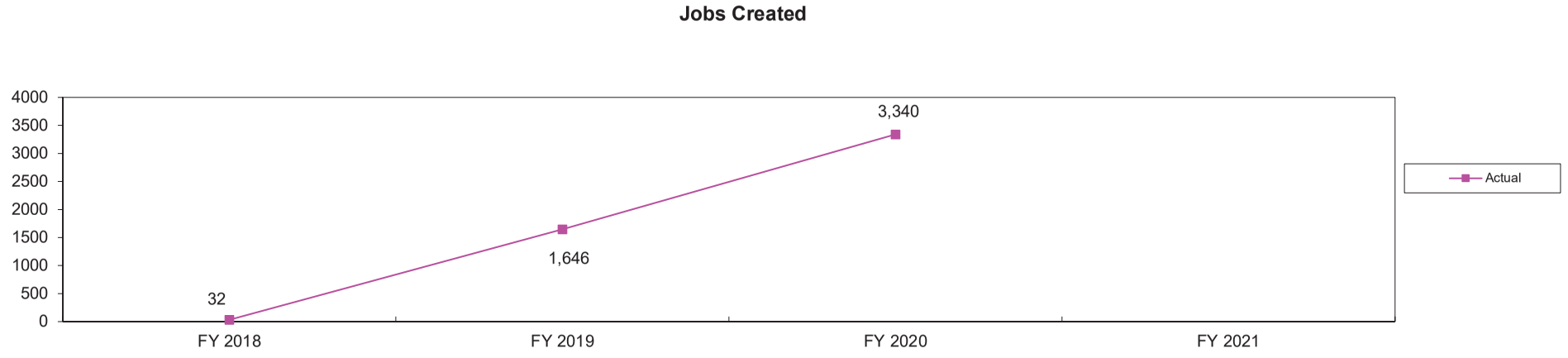
Derivation of Benefits:
Investment: (a) $399,971,090 in Non-Residential Investment spending over years 2020-2021. (b) $18,780,000 in Acquisition spending resulting in $1,126,800 in real estate revenues in 2020.
Employment: (a) 2,699 jobs in various industries scaled up over three years at average wage rates in 2020-2029.
Other Assumptions: (a) N/A
Incentives/Credits: (a) $12,188,931 in Brownfield Remediation tax credits over years 2020-2021.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 2.99 when other program incentives (Historic Preservation) are included.

Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns
$35.41 in new personal income totaling $215.80 million
$56.74 in new value-added/GSP totaling $345.82 million
$103.44 in new economic output totaling $630.42 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$294.64 in new personal income totaling $3,576.14 million
$412.89 in new value-added/GSP totaling $5,011.29 million
$750.08 in new economic output totaling $9,103.85 million

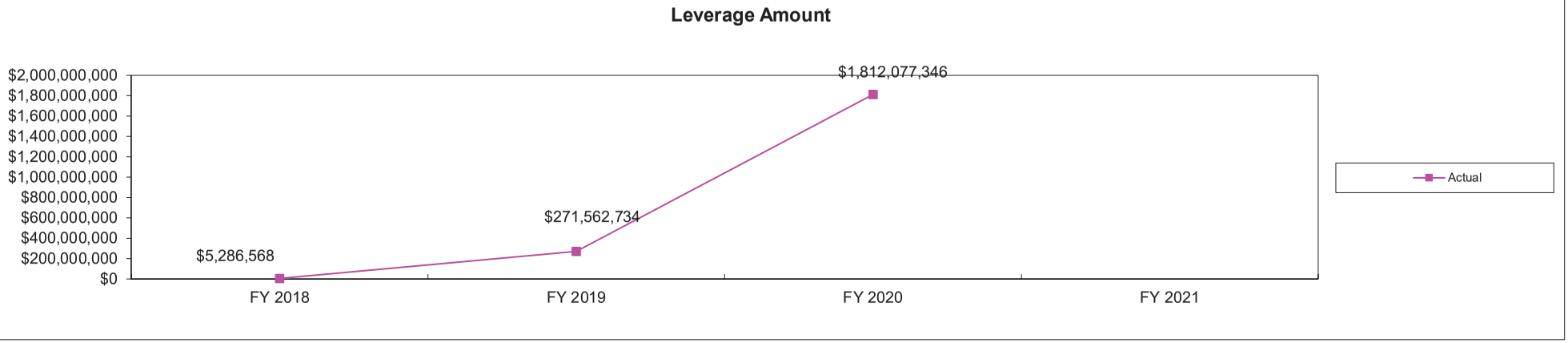
PERFORMANCE MEASURE(S)



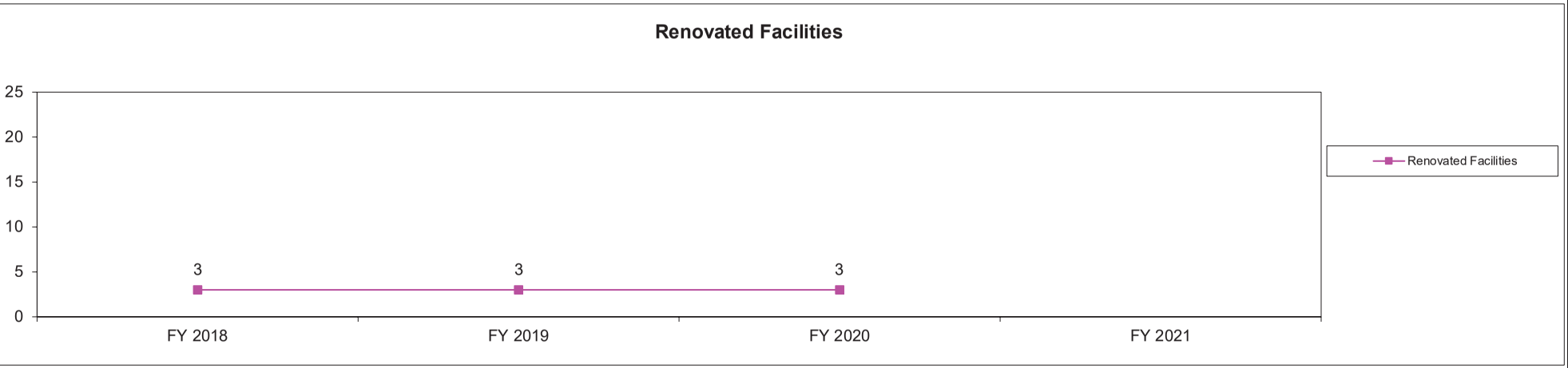
Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

TAX CREDIT ANALYSIS

Program Name: Brownfield Remediation



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.



Comments on Performance Measure: Numbers are captured from projects that were closed out this fiscal year.

TAX CREDIT ANALYSIS

Program Name: MDFB Infrastructure Development Fund Contribution Tax Credit

Department: Economic Development | **Contact Name & No.:** Ryan Vermette (573) 526-0772 | **Date:** January 2021

Program Category: Redevelopment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Section 100.286, RSMo | **Applicable Taxes:** Income Tax, excluding Withholding Tax; Corporate Franchise Tax; Bank Tax; Insurance Premium Tax; Other Financial Institutions Tax

Date of Origin: 1985

Program Description and Eligibility Requirements:
Through this program, the Missouri Development Finance Board is authorized to grant tax credits equal to fifty percent of contributions. Contributions are used to pay the cost of infrastructure construction.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

Tax Credit is 50% of contribution received from taxpayer for specific approved project.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $(See Below) None _____

Explanation of cap:
The Board can authorize a maximum of $10 million in tax credits during any **calendar year**. The statutory limit can be increased an additional $15 million with the consent of the Directors of Department of Economic Development, Department of Revenue, and the Commissioner of Administration. Maximum authorization not to exceed $25 million. During the last three **calendar years** the authorized tax credits were 2018-$10 million, 2019-$10 million, and 2020-$5,752,500.

Explanation of Expiration of Authority: N/A

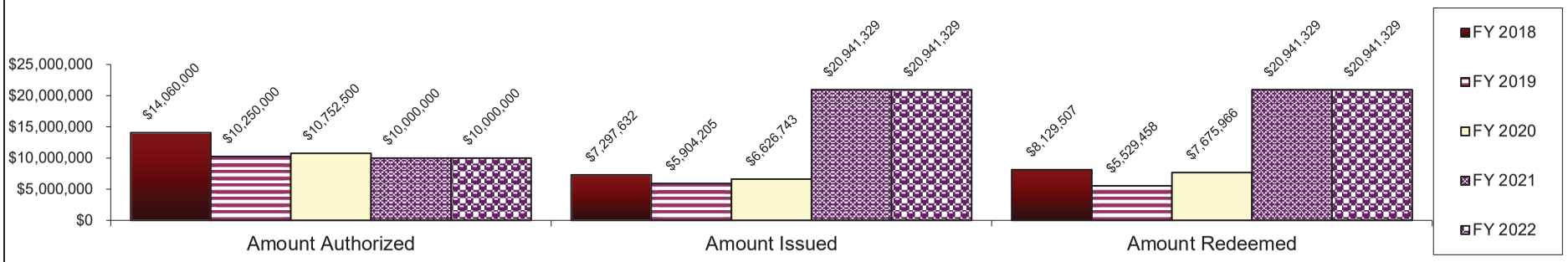
Specific Provisions: (if applicable)
Carry forward: 5 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	235	204	119	*34*	200	200
Projects/Participants (#)	20	18	16	*15*	18	18
Amount Authorized	$14,060,000	$10,250,000	$10,752,500	*$0*	$10,000,000	$10,000,000
Amount Issued	$7,297,632	$5,904,205	$6,626,743	*$2,885,505*	$20,941,329	$20,941,329
Amount Redeemed	$8,129,507	$5,529,458	$7,675,966	*$2,387,063*	$20,941,329	$20,941,329

FY 2020 EST. Amount Outstanding $10,502,472 | FY 2020 EST. Amount Authorized but Unissued $21,882,657

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: MDFB Infrastructure Development Fund Contribution Tax Credit

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$817,108	$5,608,498
Indirect Fiscal Benefits	$3,374,733	$23,163,636
Total	$4,191,841	$28,772,134
COSTS		
Direct Fiscal Costs	$2,150,500	$10,469,451
Indirect Fiscal Costs	$0	$0
Total	$2,150,500	$10,469,451
BENEFIT: COST	**1.95**	**2.75**

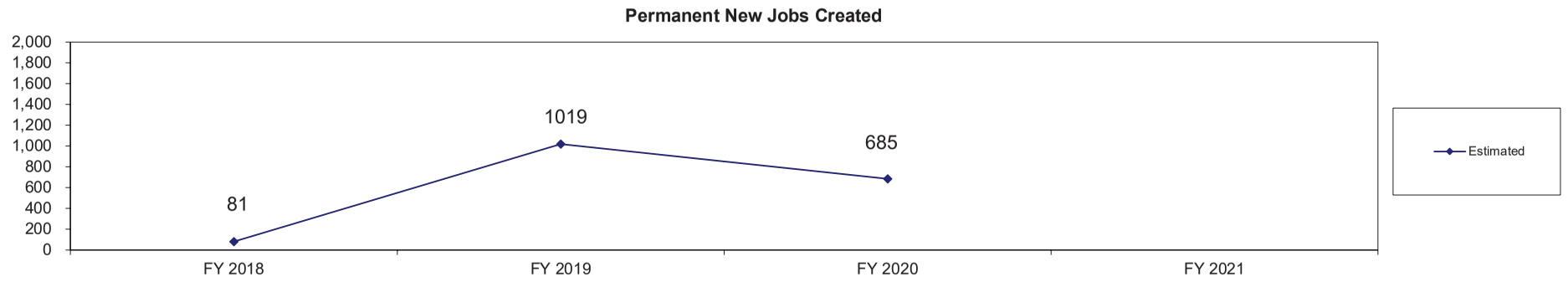
Derivation of Benefits:
Investment: (a) $455,449,082 in Non-Residential Investment spending over years 2020-2024. (b) $1,312,762 in Durable Equipment spending over years 2020-2024. (c) $9,705,000 in property acquisition cost resulting in $582,300 in Real Estate fees in 2020.
Employment: (a) 45 jobs in a Prof./Tech. scaled up over three years at average wage rates in 2020-2034. (b) 636 jobs in Performing Arts and Spectator Sports in locally competitive markets scaled up over five years at average wage rates in 2019-2033. (c) 4 jobs in Federal Civilian Government at average wage rates in 2020-2034.
Incentives/Credits: (a) $10,752,500 in Contribution tax credits over years 2020-2024.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.

Other Benefits:

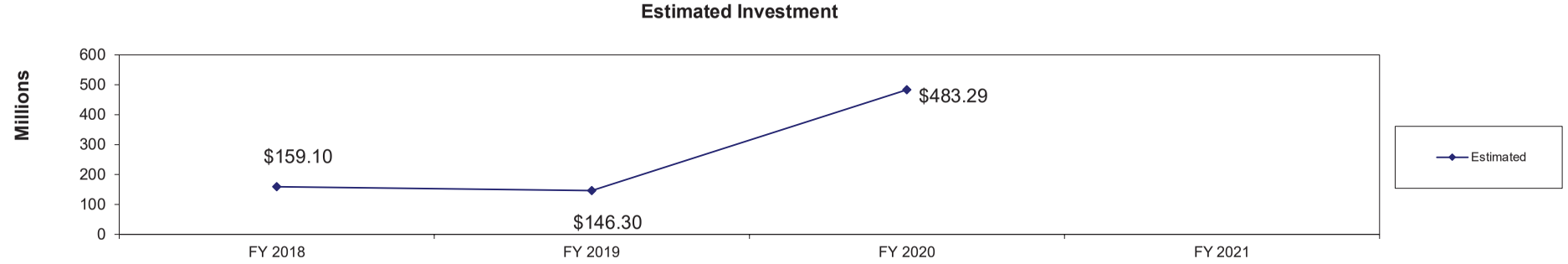
In FY-2020, every dollar of auth. program tax credits returns
$31.67 in new personal income totaling $68.11 million
$49.01 in new value-added/GSP totaling $105.40 million
$87.48 in new economic output totaling $188.12 million

Over 15 YEARS, every dollar of auth. program tax credits returns
$105.75 in new personal income totaling $1,107.18 million
$126.96 in new value-added/GSP totaling $1,329.21 million
$207.64 in new economic output totaling $2,173.87 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: New Markets Tax Credit (NMTC)

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Redevelopment | **Type: Tax Credit** X **Other (specify)** ____

Statutory Authority: Section 135.680, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax; Express Companies Tax

Date of Origin: 2007

Program Description and Eligibility Requirements:

Taxpayers making a qualified equity investment into a qualified community development entity (CDE) earn a vested right to tax credits. The tax credit amount is equal to the applicable percentage of the adjusted purchase price paid to the CDE. The credit percentages are zero percent for the first two years, seven percent for the third year and eight percent for the next four years. The CDE will invest the contributions into qualified active low-income community businesses. Effective August 28, 2008, a legislative change allows DED to issue letter rulings regarding the program.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Awarded on a first come, first serve basis. This is a fiscal year credit.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $25 million None _____

Explanation of cap:
DED shall limit the monetary amount of qualified equity investments to a level necessary to limit tax credit utilization to no more than $15M of tax credits in any fiscal year. Effective 6/4/2009 the cap increased to $25M.

Explanation of Expiration of Authority: Following FY2010, no equity investments shall be made unless program shall be reauthorized. This program automatically sunsets 6 years after the effective date of 9/4/2007 unless reauthorized.

Specific Provisions: (if applicable)

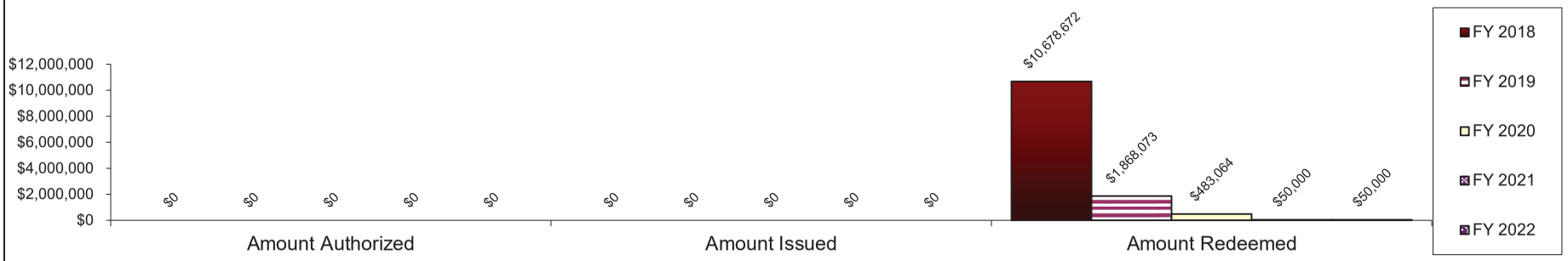
Carry forward: 5 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$10,678,672	$1,868,073	$483,064	*$0*	$50,000	$50,000

FY 2020 EST. Amount Outstanding $103,211 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: This program was sunset in 2010 and the last remaining issuances were made in FY 2017. No further authorizations or issuance will be made.

TAX CREDIT ANALYSIS

Program Name: New Markets Tax Credit (NMTC)

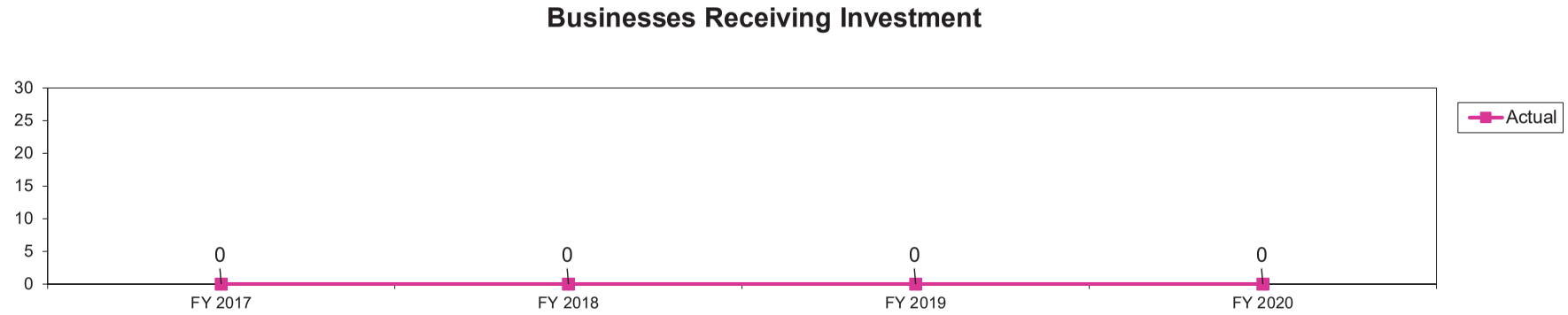
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

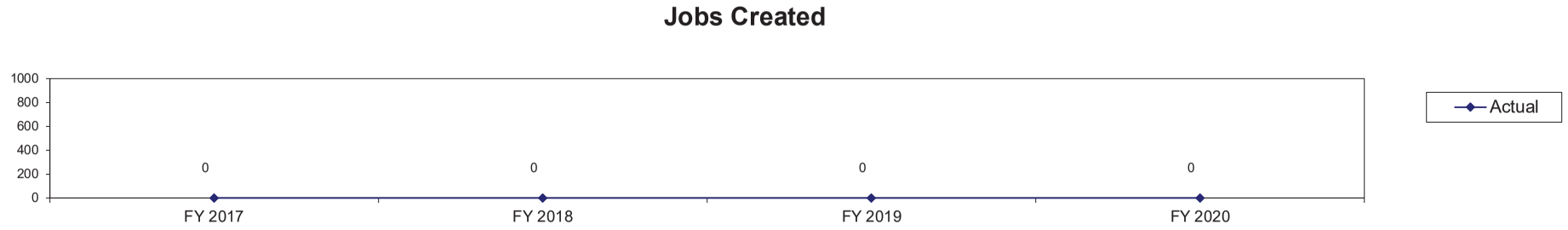
Derivation of Benefits:
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:



Comments on Performance Measure: Both the number of business receiving the investment and the number of jobs created were reported in the fiscal year the initial allocation/authorization was made. Since the program has sunset there are no new numbers to report.

TAX CREDIT ANALYSIS

Program Name: Distressed Areas Land Assemblage

Department: Economic Development | **Contact Name & No.:** Mark Pauley (573) 522-8006 | **Date:** January 2021

Program Category: Redevelopment | **Type: Tax Credit** X **Other (specify)**____

Statutory Authority: Section 99.1205, RSMo | **Applicable Taxes:** Income Tax; Bank Tax; Insurance Premium Tax; Other financial institutions tax

Date of Origin: 2007

Program Description and Eligibility Requirements:
Applicant that has incurred, within an eligible project area, acquisition costs for the acquisition of fifty acres of at least seventy-five acres and whom has been appointed by the local municipality as the redeveloper of the redevelopment area is entitled to a tax credit of fifty percent of the acquisition costs and one hundred percent of the interest costs incurred for a period of five years after the acquisition of an eligible parcel.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Tax credit amount equal to fifty percent of the acquisition costs which includes environmental assessments, closing costs, real estate brokerage fees, reasonable demolition costs of vacant structures, and reasonable maintenance costs. The tax credit amount is equal to one hundred percent for interest costs for a period of five years which include interest, loan fees, and closing costs. This is a calendar year credit.

Program Cap: Cumulative $95 million (remainder of cumulative cap) $_____ Annual $20 million None _____

Explanation of cap:
Tax credits that will exceed the $20M in any year shall either be issued to one applicant, if there is only one applicant, or issued on a pro rata basis to all applicants entitled to receive tax credits in that year. Any amount of tax credits of which an applicant is entitled but does not receive shall be carried forward for the benefit of the applicant to subsequent years.

Explanation of Expiration of Authority: No tax credits shall be authorized after 8/28/2013.

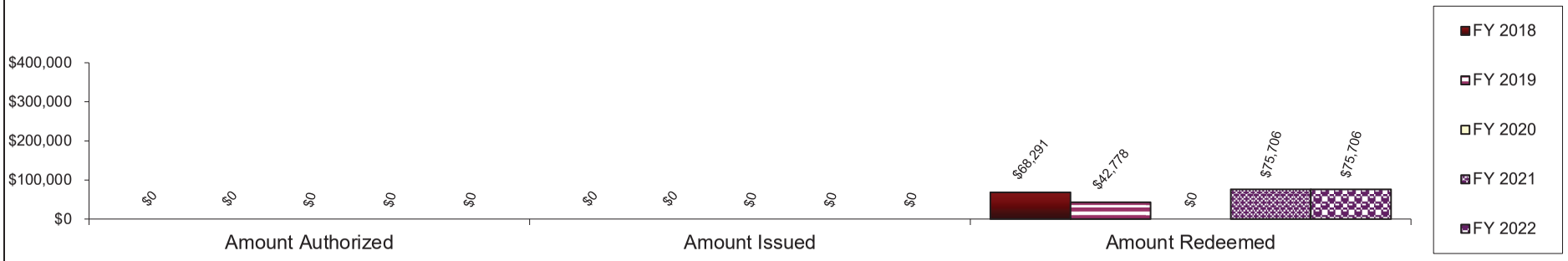
Specific Provisions: (if applicable)
Carry forward: 6 years | Carry Back: n/a | Refundable: No | Sellable/Assignable: Yes | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$68,291	$42,778	$0	*$0*	$75,706	$75,706

FY 2020 EST. Amount Outstanding $151,412 | FY 2020 EST. Amount Authorized but Unissued $0

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: No credits remain authorized but unissued.

TAX CREDIT ANALYSIS

Program Name: Distressed Areas Land Assemblage

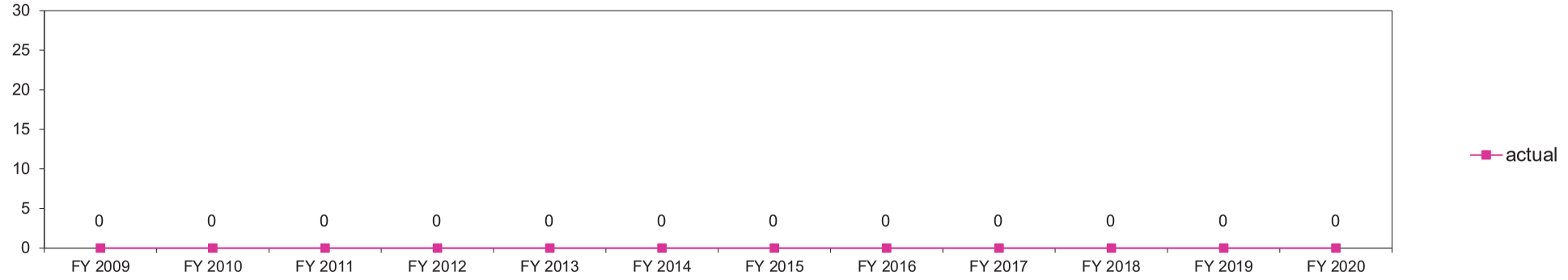
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:
No new authorizations in FY 2020.

Other Benefits:

PERFORMANCE MEASURES



Comments on Performance Measure: Subsequent to sunset of the program in FY 2014, there have not been any parcels of land redeveloped.

TAX CREDIT ANALYSIS

Program Name: Disabled Access Tax Credit for Small Business		
Department: Revenue	**Contact Name & No.: Josh Shewmaker (526-2723)**	**Date: January, 2020**
Program Category: Redevelopment	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 135.490, RSMo	**Applicable Taxes: Chapter 143, excluding 143.191 to 143.265, RSMo**	
Date of Origin: January 1, 2000		

Program Description and Eligibility Requirements:
An eligible small business, defined in Section 44 of the Internal Revenue Code (IRC), shall be allowed a credit not to exceed $5,000 against the tax otherwise due pursuant to Chapter 143, RSMo, excluding Sections 143.191 to 143.265, RSMo, in an amount equal to 50 percent of all eligible access expenditures exceeding the monetary cap provided by Section 44 of the IRC. The term "eligible access expenditures" mean amounts paid or incurred by the taxpayer in order to comply with the applicable access requirement as provided by the American with Disabilities Act of 1990 and as further defined in Section 44 of the IRC and federal rulings interpreting Section 44 of the IRC.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The taxpayer shall claim the tax credit allowed by this section at the time such taxpayer files a return. Any amount of tax credit that exceeds the tax due shall be carried over to any subsequent years but shall not be refunded and shall not be transferable.

Program Cap: Cumulative $5,000 per taxpayer_ (remainder of cumulative cap) $_____ Annual $_____ None ___X____

Explanation of cap:

Explanation of Expiration of Authority: Section 135.490, RSMo, does not enact provisions of the Missouri Sunset Act. The provisions of this section became effective January 1, 2000 and shall apply to all taxable years beginning after December 31, 1999.

Specific Provisions: (if applicable)

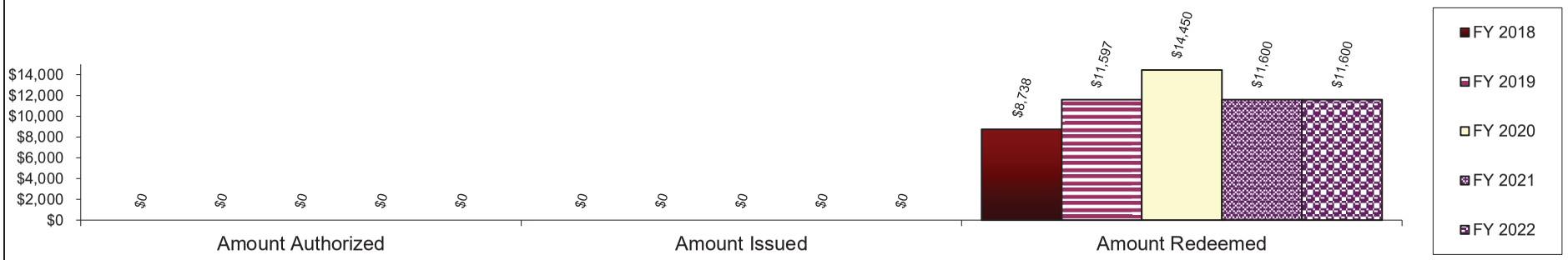
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
10 years	n/a	No	No	Yes

Comments on Specific Provisions: Carry forwared: Any amount of tax credit which exceeds the tax due shall be carried over to any subsequent taxable year. There no limitation on the number of years this credit can be carried forward.

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	6	1	6	*4*	6	6
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$8,738	$11,597	$14,450	*$2,739*	$11,600	$11,600

FY 2020 EST. Amount Outstanding	$61,508	FY 2020 EST. Amount Authorized but Unissued	$0

HISTORICAL AND PROJECTED INFORMATION



TAX CREDIT ANALYSIS

Program Name: Disabled Access Tax Credit for Small Business

Comments on Historical and Projected Information:

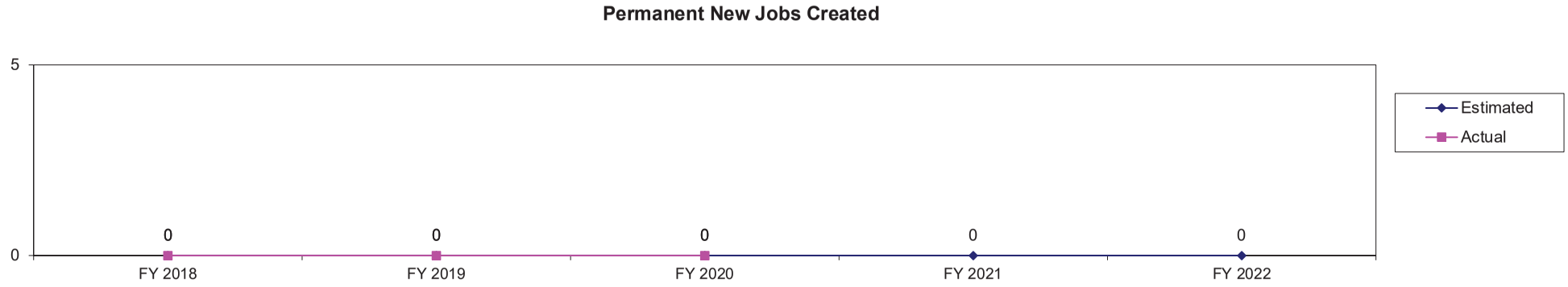
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$0	
Indirect Fiscal Benefits	$539	
Total	$539	
COSTS		
Direct Fiscal Costs	$14,500	
Indirect Fiscal Costs	$0	
Total	$14,500	
BENEFIT: COST	**0.04**	

Derivation of Benefits:
The Missouri Department of Revenue, with the assistance of the Missouri Department of Economic Development, used the Regional Economic Model, Inc. (REMI) to generate fiscal cost-benefit analysis for tax credit programs as required by Section 33.282, RSMo.
Other Assumptions:
- Reduction in production costs for retail and accommodation services of $14,500 in 2020.
- Incentive/credits of $14,500 in Disabled Access Small Business tax credits in 2020.
- Impacts occur statewide. All values in constant dollars.
- Assumptions provided by DED.

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Advanced Industrial Manufacturing Zones Act (AIM Zone)

Department: Economic Development	**Contact Name & No.:** Mark Pauley (573) 522-8006	**Date:** January 2021
Program Category: Redevelopment	**Type: Tax Credit____ Other (specify)__X__** (Retention of withholding tax of new jobs)	
Statutory Authority: Section 68.075 RSMo	**Applicable Taxes:** State tax withholdings	
Date of Origin: 2016		

Program Description and Eligibility Requirements:
Establishes the Port Authority AIM Zone Fund consisting of 50% of the state withholding tax from new jobs within the zone after development or redevelopment has begun. The money in the fund must be used for expenses to continue expanding, developing, and redeveloping zones identified by the port authority board of commissioners.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

To be eligible for the retention of tax withholdings there must be an increase in the number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment.

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $_____ None __X__

Explanation of cap:
N/A

Explanation of Expiration of Authority: No AIM Zone may be established after August 28, 2023. Any AIM zone created prior to that date shall continue to exist and be coterminous with the retirement of all debts incurred under subsection 4 of this section. No debts may be incurred or reauthorized using AIM zone revenue after August 28, 2023.

Specific Provisions: (if applicable)

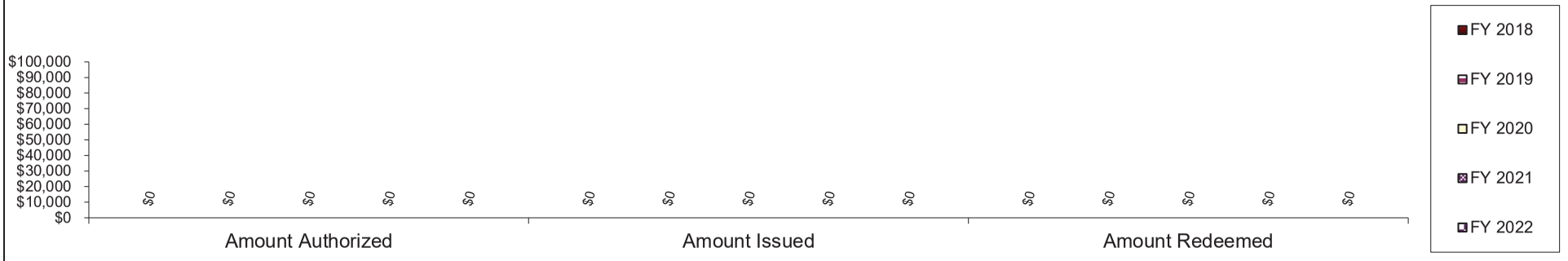
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
n/a	n/a	No	No	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$0	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$	FY 2020 EST. Amount Authorized but Unissued	$

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information: No historical information; program enacted August 28, 2016. DED is only mentioned as the agency to which the annual budget is submitted. DED has no mechanism to calculate the estimated impact of this section on the general revenue.

TAX CREDIT ANALYSIS

Program Name: Advanced Industrial Manufacturing Zones Act (AIM Zone)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

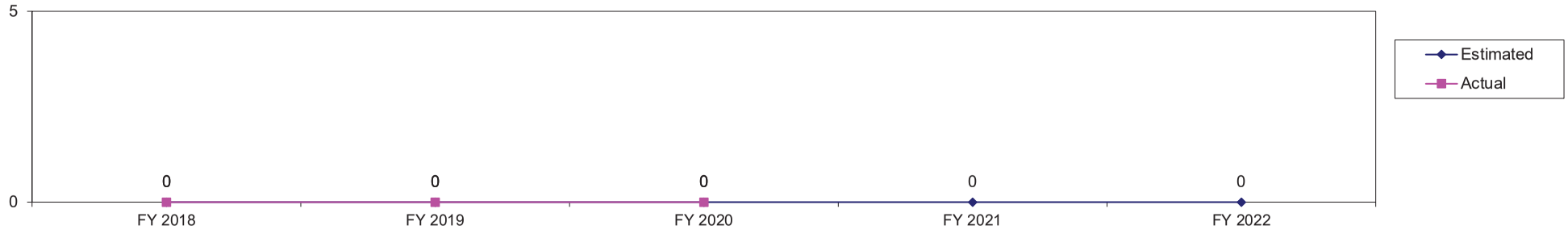
	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: MDFB Bond Guarantee

Department: Economic Development	**Contact Name & No.:** Ryan Vermette (573) 526-0772	**Date:** January 2021
Program Category: Redevelopment	**Type: Tax Credit** X **Other (specify)**____	
Statutory Authority: Sections 100.297, RSMo	**Applicable Taxes:** Income Tax, excluding Withholding Tax; Corporate Franchise Tax; Bank Tax; Insurance Premium Tax; Other Financial Institution Tax	

Date of Origin: 1989

Program Description and Eligibility Requirements:
The Tax Credit Bond Enhancement Program provides a tax credit enhancement on behalf of Public Entities for certain bonds. This program uses the Board's bond tax credits as collateral. Credits are **only redeemed** in the event of a default. Currently $13,572,000 of the total is collateral for MDFB garage debt.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

They are provided as additional security for the bonds. Tax credits are computed based on inability to meet debt service on bonds after all other resources are utilized and all compliance requirements are met on an annual basis. The credit is issued for the shortfall in an annual debt service payment.

Program Cap: Cumulative $50 million (remainder of cumulative cap) $48,812,870 Annual $_____ None

Explanation of cap:
A cumulative cap of $50,000,000 the remainder $48,812,870 that may continue to be utilized as bond enhancements expire.

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

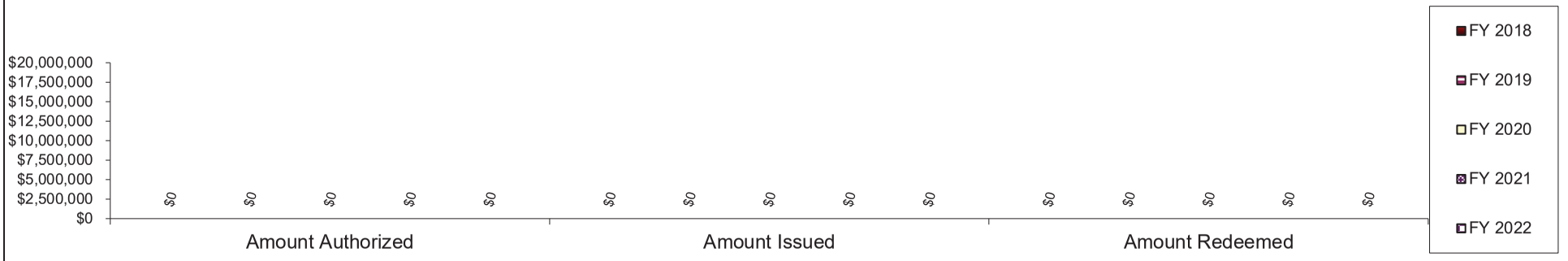
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
10 years	n/a	No	Yes	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	0	$0	*$0*	$0	$0
Amount Redeemed	$0	0	$0	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	$13,572,000

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: MDFB Bond Guarantee

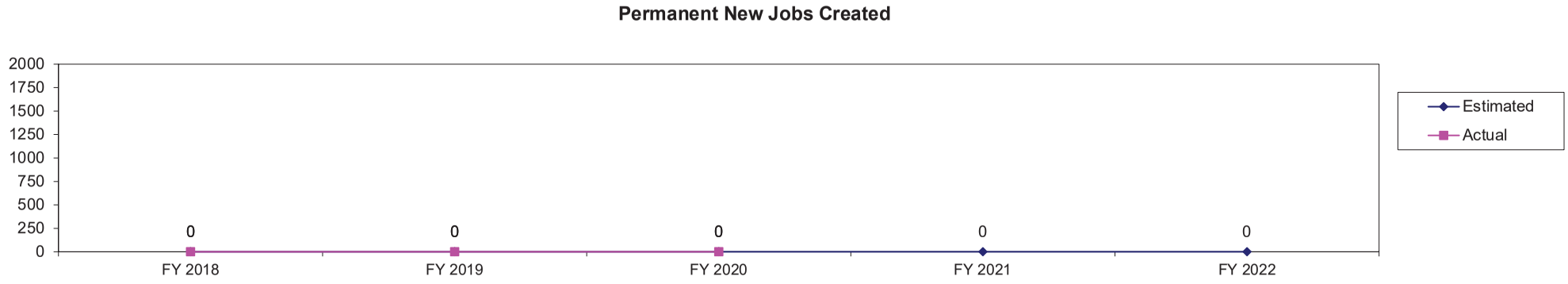
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri One Start Community College Job Retention Training Program

Department: Economic Development | **Contact Name & No.:** Kristie Davis (573) 522-4019 | **Date:** January 2021

Program Category: Training & Educational | **Type: Tax Credit ___ Other (specify) X** (Appropriation based on employer withholding)

Statutory Authority: Sections 620.800-620.809, RSMo | **Applicable Taxes:** N/A; This is an appropriation of funds, not a credit.

Date of Origin: 2004

Program Description and Eligibility Requirements:

Provides training assistance for job retention efforts. Eligible companies making a large capital investment and/or at risk of leaving the state may be eligible. This program is suited for large retention and training projects. The company must also be making substantial capital investment, located in a border county, or be determined to r epresent a substantial risk of relocation. This program is administered locally through the community colleges.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

A formula using the number of jobs to be retained and the average annual salary of workers in retained jobs calculates the amount that can be generated by diverting a portion of the employer withholding tax (approximately 2%). Discretionary measures such as review of types of industry, occupations, and wage rates are considered before approving a project.

Program Cap: Cumulative $45 million (remainder of cumulative cap) $23,482,631 Annual $2,192,165 None _____

Explanation of cap:

There is a statewide cap of $45 million on the amount of outstanding debt there can be at any given time. There is a statewide annual cap of $11 million on the amount of outstanding debt there can be at any given time in the fiscal year. These figures change monthly as debt is retired on existing projects and new projects are issued.

Explanation of Expiration of Authority: Program sunsets July 1, 2030.

Specific Provisions: (if applicable)

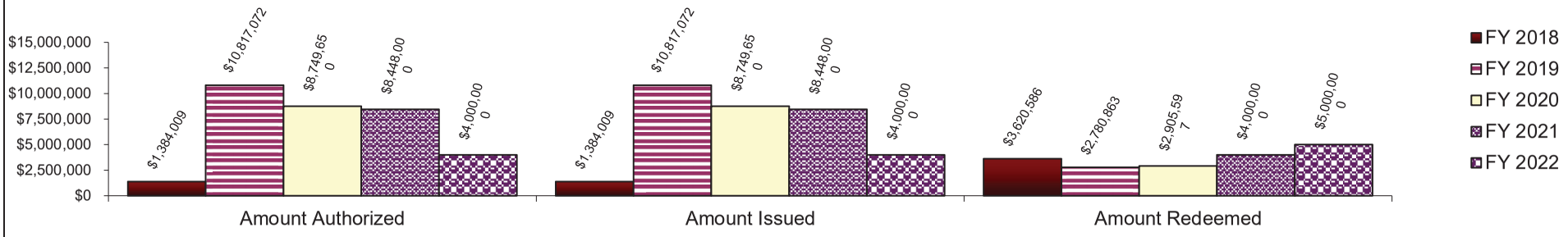
Carry forward: n/a | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Projects/Participants (#)	1	5	5	*1*	3	4
Amount Authorized	$1,384,009	$10,817,072	$8,749,650	*$500,000*	$8,448,000	$4,000,000
Amount Issued	$1,384,009	$10,817,072	$8,749,650	*$500,000*	$8,448,000	$4,000,000
Amount Redeemed	$3,620,586	$2,780,863	$2,905,597	*$1,587,162*	$4,000,000	$5,000,000

FY 2020 EST. Amount Outstanding $21,517,369 | FY 2020 EST. Amount Authorized but Unissued $23,482,631

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Missouri One Start Community College Job Retention Training Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (5 years)
BENEFITS		
Direct Fiscal Benefits	$688,802	$803,587
Indirect Fiscal Benefits	$1,667,647	$1,945,551
Total	$2,356,448	$2,749,138
COSTS		
Direct Fiscal Costs	$2,720,958	$8,632,287
Indirect Fiscal Costs	$0	$0
Total	$2,720,958	$8,632,287
BENEFIT: COST	**0.87**	**0.32**

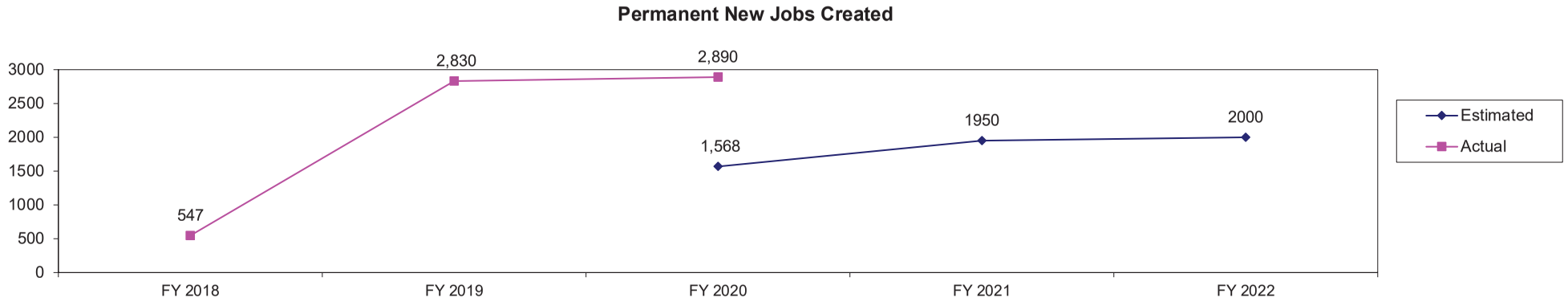
Derivation of Benefits:
Investment: (a) $45,725,000 in Non-Residential Investment spending in 2020. (b) $60,725,000 in Durable Equipment spending in 2020.
Employment: (a) N/A
Other Assumptions: (a) $2,216,739 increase to annual income of 1,446 retained workers earning higher wages following training over years 2020-2023.
Incentives/Credits: (a) $10,817,072 in Job Retention Training Program tax credits over years 2020-2023.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.26 when other program incentives (Missouri Works) are included.
The direct and indirect fiscal benefit to the state over 5 years generated by retaining these 2,890 jobs is $75,007,418.

Other Benefits:

In FY-2020, every dollar of auth. program tax credits returns
$15.35 in new personal income totaling $41.77 million
$24.09 in new value-added/GSP totaling $65.55 million
$44.79 in new economic output totaling $121.86 million

Over 5 YEARS, every dollar of auth. program tax credits returns
$7.55 in new personal income totaling $65.20 million
$8.74 in new value-added/GSP totaling $75.46 million
$16.01 in new economic output totaling $138.18 million

PERFORMANCE MEASURE(S)

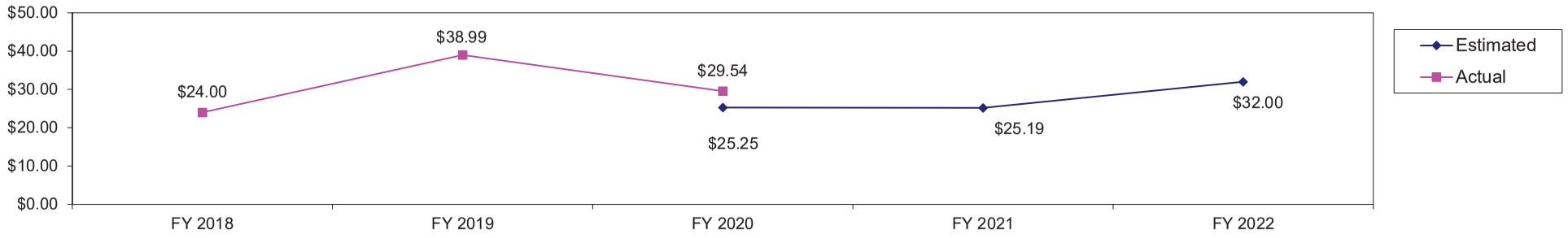


Comments on Performance Measure:

TAX CREDIT ANALYSIS

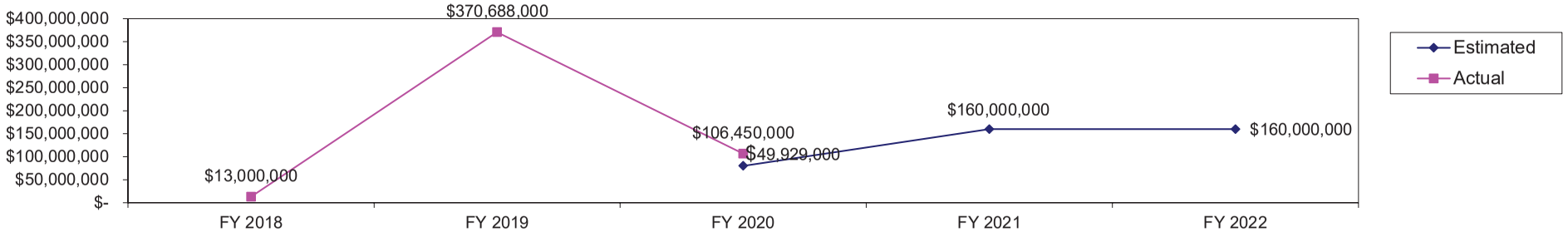
Program Name: Missouri One Start Community College Job Retention Training Program

Average Wage



Comments on Performance Measure:

Capital Investment



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Missouri One Start Community College New Jobs Training Program

Department: Economic Development	**Contact Name & No.:** Kristie Davis (573) 522-4019	**Date:** January 2021
Program Category: Training & Educational	**Type: Tax Credit** ___ **Other (specify)** X (Appropriation based on employer withholding)	
Statutory Authority: Sections 620.800-620.809, RSMo	**Applicable Taxes:** N/A; This is an appropriation of funds, not a credit.	

Date of Origin: 1988

Program Description and Eligibility Requirements:
The program provides assistance to eligible companies to train workers in newly created jobs. This program is suited for large attraction and expansion projects creating a substantial number of new jobs. Funds are generated by deferring a portion of the state employer withholding tax - approximately 2% - on the newly created jobs. Eligible companies include manufacturing, research and development, and companies engaged in interstate commerce. This program is administered locally through the community colleges.

Explanation of How Award is Computed: **Entitlement** No **Discretionary** Yes

A formula using the number of jobs to be created and the average annual salary of the workers in the new jobs calculates the amount that can be generated over a period of several years through the diversion of a portion of the employer withholding tax (approximately 2%). Discretionary measures such as review of types of industry and wage rates paid are considered before approving a project.

Program Cap: Cumulative $55 million (remainder of cumulative cap) $23,112,563 Annual $ 8,895,956 None _____

Explanation of cap:
There is a statewide cap of $55 million on the amount of outstanding debt (total outstanding project amounts) there can be at any given time. There is a statewide annual cap of $16 million on outstanding debt there can be at any given time in the fiscal year. This figure changes monthly as debt is retired on existing projects and new projects are issued.

Explanation of Expiration of Authority: Program sunsets July 1, 2030.

Specific Provisions: (if applicable)

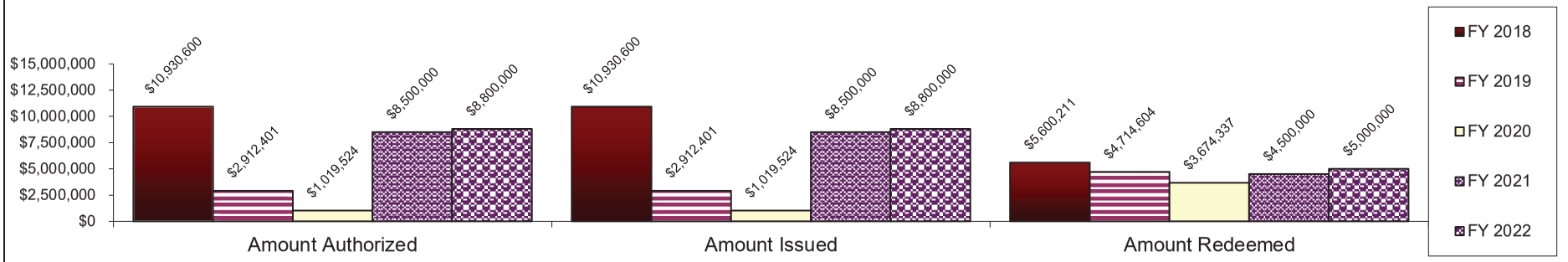
Carry forward	Carry Back	Refundable	Sellable/Assignable	Additional Federal Deductions Available
n/a	n/a	No	No	No

Comments on Specific Provisions:

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Projects/Participants (#)	1	4	2	*0*	2	2
Amount Authorized	$10,930,600	$2,912,401	$1,019,524	*$0*	$8,500,000	$8,800,000
Amount Issued	$10,930,600	$2,912,401	$1,019,524	*$0*	$8,500,000	$8,800,000
Amount Redeemed	$5,600,211	$4,714,604	$3,674,337	*$3,173,248*	$4,500,000	$5,000,000

FY 2020 EST. Amount Outstanding	$31,887,437	FY 2020 EST. Amount Authorized but Unissued	$23,112,563

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name: Missouri One Start Community College New Jobs Training Program

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (10 years)
BENEFITS		
Direct Fiscal Benefits	$1,320,964	$10,142,434
Indirect Fiscal Benefits	$864,432	$6,637,157
Total	$2,185,396	$16,779,591
COSTS		
Direct Fiscal Costs	$254,881	$1,001,002
Indirect Fiscal Costs		
Total	$254,881	$1,001,002
BENEFIT: COST	**8.57**	**16.76**

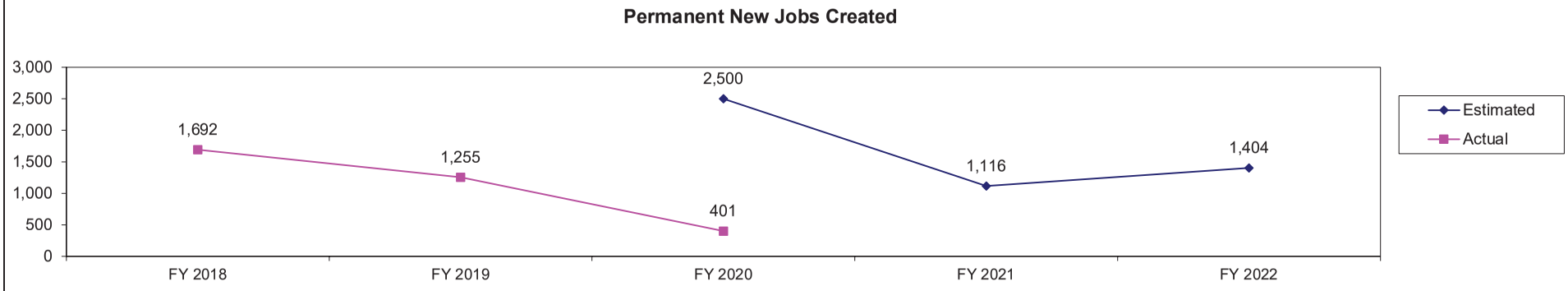
Derivation of Benefits:
Investment: (a) N/A
Employment: (a) 301 jobs in Motor Vehicle & Parts Manufacturing and 100 jobs in Fabricated Metal Manufacturing at specified wage rate in 2020-2029.
Other Assumptions: (a) real wage growth starting in 2021.
Incentives/Credits: (a) $1,019,524 in New Job Training Credits over years 2020-2023.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 6.76 when other program incentives (BUILD) are included.

Other Benefits:

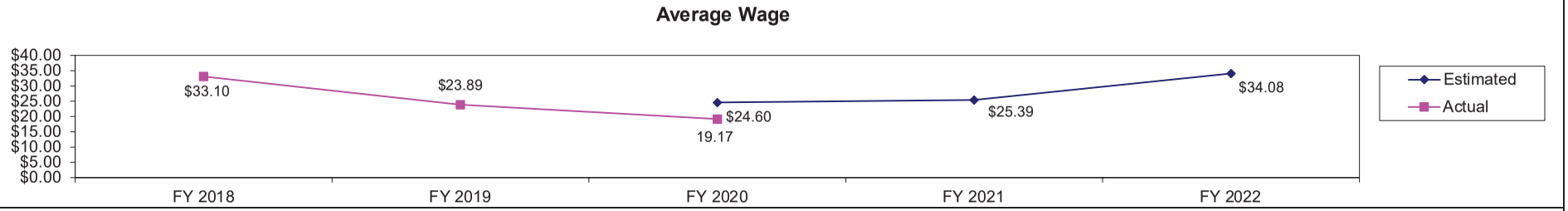
In FY-2020, every dollar of auth. program tax credits returns
$245.04 in new personal income totaling $62.46 million
$576.53 in new value-added/GSP totaling $146.95 million
$1,796.76 in new economic output totaling $457.96 million

Over 10 YEARS, every dollar of auth. program tax credits returns
$878.05 in new personal income totaling $878.93 million
$1,649.89 in new value-added/GSP totaling $1,651.54 million
$5,011.64 in new economic output totaling $5,016.66 million

PERFORMANCE MEASURE(S)



Comments on Performance Measure:



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Rolling Stock Tax Credit

Department: State Tax Commission	**Contact Name & No.: Stacey Jacobs 573-751-1716**	**Date: October 2020**
Program Category: N/A	**Type: Tax Credit__X__ Other (specify)____**	
Statutory Authority: Section 137.018.4	**Applicable Taxes:** May be used to offset the current year's advalorem tax liability on rolling stock of centrally assessed private car company.	

Date of Origin: 2008/Beginning January 1, 2009

Program Description and Eligibility Requirements:

For tax year beginning January 1, 2009, a freight line company shall, subject to appropriation, be allowed a credit against the tax levied for the applicable year. The tax credit amount shall be equal to the amount of eligible expenses incurred during the calendar year immediately preceding the tax year for which the credit under this section is claimed. The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied under this section for the tax year for which the credit is claimed.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

Private car ad valorem tax is assessed to the freight line companies by the following formula:
The State Tax Commission determines the assessed value for freight line companies. The Tax Commission determines an average tax rate based on the actual taxes collected from the previous tax year paid by the operating railroads in Missouri. The tax rate is applied by the Tax Commission's calculated assessed value. This produces the "tax levied." This is returned to the Department of Revenue for central collection by October 1st and is due and payable by December 31st. For all taxable years beginning on or after January 1, 2009, a freight line company shall, subject to appropriation, be allowed a credit against the tax levied. The tax credit amount is equal to the amount of eligible expenses (eligible expenses are those incurred in this state to manufacture, maintain, or improve a freight line company's rolling stock) and are incurred during the calendar year immediately preceding the tax year for which the credit is claimed. The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied for which the credit is claimed. If the appropriation is not totally funded, each company would receive a pro-rata share (based on their claim to total claims).

Program Cap: Cumulative $_____ (remainder of cumulative cap) $_____ Annual $____X_____ None _____

Explanation of cap:
The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied under Section 137.018 for the tax year for which the credit is claimed. This tax credit is subject to appropriations. The tax credit was not appropriated in FY-18 and FY-19. The appropriation for FY-20 was $194,000.

Explanation of Expiration of Authority:
The provisions of the program expired on August 28, 2020 and the section shall terminate on September 1, 2021.

Specific Provisions: (if applicable)

Carry forward: n/a | Carry Back: n/a | Refundable: No | Sellable/Assignable: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

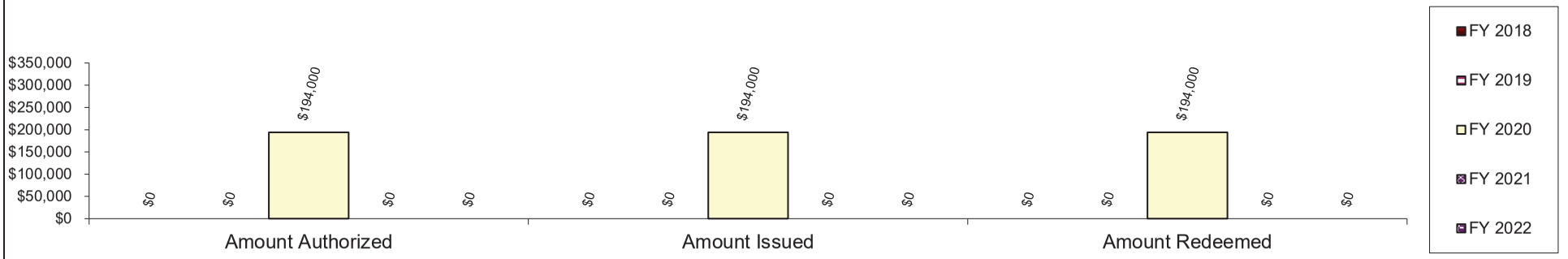
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 (year to date)	FY 2021 (Full Year)	FY 2022 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	116	*0*	0	0
Amount Authorized	$0	$0	$194,000	*$0*	$0	$0
Amount Issued	$0	$0	$194,000	*$0*	$0	$0
Amount Redeemed	$0	$0	$194,000	*$0*	$0	$0

FY 2020 EST. Amount Outstanding	$0	FY 2020 EST. Amount Authorized but Unissued	$0

TAX CREDIT ANALYSIS

Program Name: Rolling Stock Tax Credit

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:
The Private Car Ad Valorem tax credit was appropriated by the General Assembly through the budget process for FY-2010 in the amount of $4,000,000 and again in FY-2015 in the amount of 2,000,000; however, the Governor line item vetoed the appropriation both times. In FY-2016, the General Assembly appropriated $300,000 and in FY-2017, the General Assembly appropriated $600,000 and the Governor restricted $300,000 leaving $300,000. In FY-2018 and FY-2019 the General Assembly and Governor did not appropriate the tax credit. In FY-2020 the General Assembly and Governor appropriated $194,000. Total taxes due for calendar year 2020 are $4,398,020.
Historical data reflects the following for private car taxes due:
2020 - $4,398,020; 2019 - $4,868,136; 2018 - $4,682,786; 2017 - $4,327,285; 2016 - $4,673,143; 2015 - 4,502,636; 2014 - $4,041,661; 2013 - $3,900,392;2012; 2012 - $3,740,856; 2011 - $3,452,968; 2010 - $3,423,831;

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2020 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs	$194,000	
Indirect Fiscal Costs		
Total	$194,000	$0
BENEFIT: COST	**0.00**	**#DIV/0!**

Derivation of Benefits:

Other Benefits: